

# Accountancy

THE LEADING MAGAZINE FOR THE ACCOUNTING WORLD

## INDEX JANUARY TO JUNE 2000 VOLUME 125

---

### Key to Index

	Page
Subject Index	1
Author Index	23
A.....	Article
AI.....	Accounting Issues
AS.....	Accounting Solutions
AU.....	APB Update
B.....	Books Reviewed
C.....	Commentary
CO.....	Correction
ER.....	Essential Reading*
ET.....	Economic Trends
FB.....	Finance for Business
I.....	Institute
L.....	Leader
LE.....	Letter
N.....	News
OM.....	Official Material*
PB.....	Professional Briefing
R.....	Readers Ask
RA.....	Reports and Accounts
TB.....	Tax Briefing

\*The Council of the ICAEW has announced that members are expected to make themselves aware of *Essential Reading* reproduced in *Accountancy*. *Official Material* is background information

---

Compiled by First Class Publishing

## SUBJECT INDEX

2000, Year see Millennium  
3I Group Germany FB APR 66

### A

AASB 1015 Reconstructions within an economic entity PB APR 107

AAT (Association of Accounting Technicians) Old books; new students N MAY 18  
Aberdeen University Just what the doctor ordered (Dr Jan Bebbington) N MAR 10

Abbey National

Input tax recovery on going concern transfers TB JUN 122

Internet N MAR 16

Rat a VAT tat (Peter Mason) N JUN 14

ABN AMRO Banking N MAY 26

Abrey, Terence John Summary reports I MAR 108

ACA The new ACA: protecting the future - Dame Sheila Masters I MAR 104  
ACAS Right to be accompanied PB APR 104

ACCA

ACCA: a professional body for the 21st century - John Brockwell C FEB 65

ACCA acted fairly N MAY 13

ACCA and Thomas exchange attacks N FEB 7

ACCA appoints new president (Moya Keddie) N JUN 10

Accountants rank harmonisation above transparency N MAR 12

ICAS moves south of the border N JUN 10

Members back ACCA strategy N MAR 10

New year revolution N FEB 14

Practitioners and tax authorities TB APR 129

Turning the tables (Anthony Thomas) N JAN 20

What's your problem? - Robert Maas A FEB 106

Accountancy firms

A title of some importance - Brian Singleton-Green A MAY 21

Consolidator to float Tenon on AIM N APR 20

Learn from their mistakes - Robert Bruce A FEB 44

Mergers on the horizon in China N JUN 9

Accountancy profession

A philosophical problem L MAR 102

Accountancy careers ahead N JAN 14

All part of the service (Survey) N FEB 14

Auditor out of Africa (Charity placement) (Jonathan Orchard) N MAY 22

Being counting N MAR 12

Creating accountability - Roy Chandler and Dick Edwards A APR 152

Dressing down at D & T? N MAY 18

GLA audit out to tender N JUN 16

Hedging consensus A MAY 128

How did we get here? (Historic overview) - Professor Bob Parker A JAN 62

ICAEW relaxes the rules N MAY 17

If you can't beat 'em, join 'em N APR 12

Just what the doctor ordered (Dr Jan Bebbington) N MAR 10

No man is an island - Chris Swinson A MAY 97

Poor work - Robert Maas A APR 142

Smith fields market - Liz Fisher (Peter Smith) A APR 86

Time for change (District societies) - Charles Russam A MAY 155

Whither practice? - Alan Taylor A MAY 154

see also Forensic accounting

Accounting Standards Board see ASB

Acher, Gerry Profession split over audit threshold N JAN 5

see also Author index

Acquisition

Acquisition: date for fixing fair value AS JUN 100

Acquisition: incentive payments AS JUN 100

Tax planning for shopping - Jonathan Riley A MAR 90

Adecco Salary Survey Money matters N APR 26

Agents Agents: non-monetary consideration TB JAN 90

Aggregate Industries E-commerce N JUN 23

Agriculture Support for E65 A MAY 128

AI Cherry Summary report I JAN 112

AIG Europe Insurance FB FEB 53

AIM (Alternative Investment Market) see Stock Exchange

Ainleys Summary reports I APR 162

Aircraft The Fighter Club - Nick Cook A MAY 46

Alchemy Partners Car industry N APR 28, N MAY 26

Alfred McAlpine E-commerce N JUN 23

All Saints Church, Ilkley Listed building TB JAN 91

Allied Textile Subsidiary's nil book value RA APR 115

Amazon.co.uk

Internet N MAR 16

Traditional values - Brian Singleton-Green N JUN 24

America Online New world order N FEB 12

American Express Travel on a budget N APR 26

Amin & Co Summary reports I JUN 137

Amsterdam

Internet N JUN 23

What next? It's Euronext FB MAY 65

Andersen, Arthur see Arthur Andersen

Andersen Consulting

Andersen open to talks N APR 11

Dressing down at D & T? N MAY 18

Freeserve and Barclays unite FB MAY 65

If you can't beat 'em, join 'em N APR 12

Technology N APR 28

The consultancy contradiction - Steve Hughes N JUN 18

Anderson, Donald Colin Summary report I JAN 112

Anderson, Gordon Accountants honoured N FEB 6

Anderson, Janette She's on the right track N APR 25

Anderson, Sarah Whitehall should dance to SME tune N JUN 9

ANS Recent results RA APR 115

Anti-avoidance provision The standard-setter and the Sin Bin - Ron Paterson A MAY 126

Anti-competitive behaviour OFT enquiry is good news N APR 12

APB (Auditing Practices Board)

APB wants US audit proposal for UK N MAY 9

FASB issues Opinion 25 guidance A MAY 128

Quality Control for Audit Work OM FEB 173

Right first time - Keith Billing A FEB 108

see also Standards; individual standards

Apple The Lazarus of the PC world - Paul Nesbitt A MAY 60

Arcadia Retail insolvencies set to rise N JAN 12

Arco

Energy N APR 28

Oil N FEB 20

Argos Vouchers as consideration TB JUN 90

Arts & Co Financial Services Authorisation Committee I JUN 137

ARM Corporate Finance New Nomad FB MAR 50

ARM Holdings FTSE changes N JAN 23

Arnold, Mike Actuaries appoint Arnold N APR 15

Arthur Andersen

Andersen open to talks N APR 11

Arty Andersen (Fred Hallsworth and Chris Campbell) N APR 19

Ethical dilemmas N FEB 18

Ford sues AA N APR 16

Investors don't use company websites N JUN 14

New year, new image N MAR 13

No complaint L JUN 25

Reality bites N MAR 17

Suits you! N JUN 14

The consultancy contradiction - Steve Hughes N JUN 18

UN says yes to AA green team N MAY 17

Arts Council Grant or consideration? TB JUN 121

Arts, The

Arty Andersen (Fred Hallsworth and Chris Campbell) N APR 19

Film worth developing - Liz Fisher A MAR 18

In a spin - Liz Fisher A FEB 28

No Kidding (Michael Kidd) N MAR 9

Staging a comeback - Liz Fisher A JUN 41

Stop thief! - Ed Butler A MAR 25

Tax attack on art N JAN 16

The architect of her own fate (Julia Barfield) - Paul Nesbitt A MAR 22

What a pearl (Archbishop George and Mrs Carey, Ella Jones, Harriet Woollard, Mayor of Lambeth) N MAY 8

Asahi Bank Banking N APR 28

ASB (Accounting Standards Board) -

Accounting 'big bang' (Japan) AI JUN 97

Accounting policies OM FEB 164

ASB calls for simplified financial statements N MAR 9

ASB says CCAB decision on IASs is premature N JAN 6

Convergence and cooperation - David Cairns A APR 122

Current tax ER FEB 159

Discussion before decision - Tim Sweeney AI JUN 79

Dogma and expediency don't mix - Ron Paterson AI JUN 80

Financial Reporting Standard for Smaller Entities (effective March 2000) ER FEB 121

FREB 19 criticised N JAN 9

FRSSE adapts FRSs 12 and 15 N JAN 14

Investors don't use company websites N JUN 14

Lease accounting: a new approach? - Hans Nailor AI FEB 79

Leases - the end of the world? - Kevin Singleton AI MAR 74

LIPS gets dedicated SORP N APR 8

Rise in short-term leases in prospect N JAN 10

The accountant and his trainee (Sir David Tweedie) A JUN 19

The superficial and the superfluous - Ron Paterson A JUN 107

To suit you, sir - Joan Brown AI APR 110

Will the ASB split up the Fab Four? - Phil Barden AI FEB 80

see also Standards; UIFT; individual standards; Statement of Principles for Financial Reporting

Asda Retail N FEB 20

Ashtead Group Fleet's value revised RA APR 115

Ashurst Wood VAT-free PRAWNS N MAR 12

Asian Business Directory Information FB JAN 56

Asian Princess Working girl N FEB 14

Ask Jeeves Internet N JAN 23

Asset management

Control freaks - Alison Classe A JUN 36

Family businesses FB MAY 65

Assets Directors and non-cash asset acquisition - Denis Keenan PB MAY 102

Associated Capital Theatres Staging a comeback - Liz Fisher A JUN 41

Association for the Conservation of Energy SMEs told 'cut carbon emissions' N JAN 16

Association of Consulting Actuaries Actuaries appoint Arnold (Mike Arnold) N APR 15

Association of Taxation Technicians Practitioners and tax authorities TB APR 129

Astra Holdings Accountant to appeal N JAN 6

ATC One to watch N JUN 15

ATM charges see Banking

Audit

APB wants US audit proposal for UK N MAY 9

Audit 2/99 Tech 16/99 Receipt of Information in Confidence by auditors OM APR 165

Audit relaxation - the alternative view I MAY 28

Auditors are flavour of the month N JUN 14

Auditors' liability - David Sagar PB MAR 69

Does it add up? - Lisa Cunningham A JUN 126

ICAI calls for Oversight Board N MAR 10

Institute calls for better audit cap (Graham Ward) N APR 7  
It can't be, therefore it isn't (External auditors) - Helga Drummond C MAY 94  
Learn from their mistakes - Robert Bruce A FEB 44  
New approach has risks N JUN 12  
PwC on top of audit league (again) N APR 12  
PwC's role in TransTec affair questioned N FEB 11  
Report calls for investigation (Fees) N MAR 6  
Scotland gets new auditor N MAY 17  
Second time round N JUN 14  
Walking the audit tightrope - Rodger Hughes C JUN 80

#### Audit independence

Davison to head independence review (Ian Hay Davison) N MAY 9  
Dodging the rules - Joanna Stevenson A APR 148  
ICAEW calls for investigation N MAR 6  
SEC deals another blow to PwC N MAR 6  
SEC did not force split, says PwC (James Schiro) N MAR 5  
SEC to review audit independence rules (Arthur Levitt) N JUN 8  
The consultancy contradiction - Steve Hughes H JUN 18  
The fundamental things apply... - Chris Swinson A JUN 82  
see also APB; JDS; Liability; Litigation

#### Audit threshold

Audit plaudits - Andrew Guntert A JUN 75  
Mixed response to audit threshold changes (Teresa Graham) N MAY 7  
Profession split over audit threshold (Gerry Acher) N JAN 5  
So what happens now? Danielle Stewart A MAY 148

#### Auditing Practices Board see APB

#### Auditors

More than half a loaf - Brian Singleton-Green N APR 22  
SEC clamps down on unethical auditors N FEB 6

#### Australia

Australians call for action N MAY 12  
Federal budget 2000 TB JUN 123  
GST calculations TB JUN 123  
Hedging consensus A MAY 128  
New tax system TB APR 136  
Reconstructions within an economic entity PB APR 107  
Registration deadline TB MAY 139  
Superannuation funds TB JUN 123

**Austria** FATF clamps down on laundering, names and shames Austria N MAR 12  
**Avanade** Technology N APR 28  
**Axon Group** Fitness and fun at the Pic awards (Michael Balfour and Mark Hunter) N APR 19

## B

#### BA see British Airways plc

**BA London Eye** The architect of her own fate (Julia Barfield) - Paul Nesbitt A MAR 22

#### BAE Systems

Aerospace N JAN 23  
The Fighter Club - Nick Cook A MAY 46

#### Baganha, Manuel

UK urged to end withholding tax veto N MAR 8  
Baggedge brick Accountability and internal controls RA MAR 78

**Bahl, Kamlesh** Law Society in disarray N APR 20

#### Baker Tilly

Mixing business with pleasure (Alan Flitcroft and Christine Corner) - Anna Walsh A JUN 34  
No Kidding (Michael Kidd) N MAR 9

Rat a VAT tat (Peter Mason) N JUN 14

The individual against the state (Michael Stean) N MAR 14

Versailles' FD moves out as CEO moves in N FEB 11

**Balfour, Michael** Fitness and fun at the Pic awards (Michael Balfour and Mark Hunter) N APR 19

Bally Vouchers as consideration TB JAN 90

**Baltimore** FTSE 100 N APR 28

**Bangkok Metropolitan Bank** Banking N JUN 23

#### Bank of Scotland

Accounting techniques: Royal Bank and BoS differ (Levelling the Playing Field) - Terry Smith and Alan Wetherspoon N JAN 10  
Banking N MAR 16

Banks N JAN 23

**Bank of Tokyo-Mitsubishi Ltd** Banking N MAY 26

#### Banking: Banks (general)

Bank's payments-out were void - Stephanie Cooper PB FEB 73

Bank's large research fee AS MAY 120

Banks want to improve dialogue with IASC N MAY 12

Discussion before decision - Tim Sweeney A JAN 79

Don't bank on it (ATM charges) - Robert Bruce A APR 56

Finance FB FEB 53

Writing on the wall L JUN 24

Internet technology

Don't bank on it - Robert Bruce A APR 56

Tempting tactics - Lindsay Nicolle A APR 62

Will you be able to face your bank manager? - Sharon Smith A JUN 52

see also individual banks

#### Bankruptcy see Insolvency

**Barclay**, Freeserve and Barclays unite FB MAY 65

**Barden, Phil** Exciting lunch L APR 31

**Barfield, Julia** The architect of her own fate - Paul Nesbitt A MAR 22

**Baring Private Equity Partners** Venture capital FB MAR 50

**Barrett, Peter John** Summary reports I APR 162

**Basel Committee on Banking Supervision** Banks want to improve dialogue with IASC N MAY 12

Bass No early adoption of FRS 15 RA FEB 85

**Bassi, Anuj** New chairman for student council N MAY 13

**Bawden, Neal** Academic award for back-to-college mum (Angela Eden) N APR 16

#### BDO Stoy Hayward

BDO signs e-commerce deal N FEB 10  
End-of-year index was high FB MAY 65  
Finding a flexible friend (Kathryn Britten) N MAY 22  
Get up and go N APR 26  
KPMG finally about to float N JUN 7  
Mergers on the horizon in China N JUN 9  
Summary reports I JAN 112, I FEB 119, I FEB 120

**Bear Stearns** D & T in US law suit N APR 20

**Bebbington, Dr Jan** Just what the doctor ordered N MAR 10  
Beer, Reginald Summary reports I APR 162  
Belgium Rise in short-term leases in prospect N JAN 10  
Beloff, Michael J. QC ICAEW v human rights L APR 30  
Benham, Colin If you're Rayleigh late N MAY 18  
Benson and Hedges International Open Bogey time (Padraig Harrington) N JUN 15

#### Bentley Jennison

All part of the service (Survey) N FEB 14  
Skiers with Scope (Yvette Nunn and Wendy Thomas) N MAY 19

**Bermuda** Tax information agreements TB MAY 133

Bertelsmann Internet N JUN 23

#### Betting

Betting duty - free bets TB JAN 31  
Flutter.com N MAY 26

**Betts, Andrew Gr.,ham** Summary reports I APR 163

Bhagalo, Asraf Summary reports I MAR 108

**Bibby Group of Factors** Factoring FB MAR 50, FB MAY 65

Bills see Westminster update

Blayne, Mark Problem solver N MAY 23

Bloom, Alan Banks force climb-down N MAR 13

**Blue Circle Industries** Building N MAR 16, N MAY 26

Blundell, Dr Robert Academic award for back-to-college mum (Angela Eden) N APR 16

**BMW** Directors can owe a duty to individual shareholders - David Kobrin PB MAY 102

#### BMW Rover

Car industry N APR 28, N MAY 26, N JUN 23

Motoring N JAN 23

Bobrow, Richard

Bright young things to head up E&Y (Jim Hurley, Richard Bobrow and Beth Brooke) N JUN 8

BOC

Gases N JUN 23

Buddy Shop, The

E-commerce N JUN 23

Recent results RA JAN 83

Bonus payments

Bonuses paid out during parental leave PB JUN 88

Boo-who? N JUN 20

Internet N JUN 23

Traditional values - Brian Singleton-Green N JUN 24

#### Books

Apportioning the blame - Emma Keelan A JUN 22

Dreams of success - Jack Laledese A JUN 125

The Practitioner's Tax Service B JAN 104

**Bournemouth University** Crossing the divide N JAN 19

**Box, Stephen** Well appointed (Sir David Tweedie and Sir Sydney Lipworth) N JAN 10

#### BP Amoco

Energy N APR 28

Oil N FEB 20, N JUN 23

#### BPP E-commerce

BPP ICAS moves south of the border N JUN 10

**Brand Finance** Report calls for investigation N MAR 6

#### Branding

Flat caps N MAR 16

Making your mark - David Haigh A MAY 30

The Lazarus of the PC world - Paul Nesbitt A MAY 60

**Brandt, Richard** A family affair N JAN 6

**Branson, Sir Richard** Ambassadors needed N JUN 20

Brazil Hands-on samba tuition N APR 10

**Brew, David** Scottish youth orchestrator (Cahal Dowds) N JAN 10

Brewing industry No early adoption of FRS 15 (Bass) RA FEB 85

Brierty, Sean Money matters N APR 26

Brighton Brighton rocks (Business survey) N JUN 20

Brink, Nina Internet N JUN 23

Brinsmead, Barry Famous five (Dame Sheila Masters) N JAN 9

British Aerospace see BAE Systems

**British Airways plc** Redrow and input tax TB MAR 86

**British Chamber of Commerce** Labour's lost love N JAN 22

**British Energy** FTSE changes N JAN 23

**British Venture Capital Association** High returns from hi-tech FB FEB 53

Britten, Kathryn Finding a flexible friend N MAY 22

#### Broadbent, Richard

Customs management structure changed TB JUN 122

New chairman at Customs & Excise N FEB 12

**Brocklebank-Fowler, Simon** Investors don't use company websites N JUN 14

**Brooke, Beth** Bright young things to head up E&Y N JUN 8

#### Brown, Gordon (Chancellor)

Chancellor loses goodwill N MAY 8

Only here for the beer N APR 18

**Brussels** What next? It's Euronext FB MAY 65

**BskyB Media** N FEB 20, N JUN 23

**BT (British Telecom)** Telecommunications N APR 28, N JUN 23

**BT3G** Telecoms N MAY 26

## BT Global Challenge

Life on the ocean waves (Paula Dutson) N FEB 16  
Budgen, Christopher Anthony Summary reports I APR 163

## Budget, The

Air passenger duty TB APR 141  
Big business group relief TB APR 140  
Capital gains tax TB APR 138  
CGT and trusts TB APR 139  
CGT changes will affect SMEs most N APR 14  
CGT taper rules TB APR 138  
Chargeable gains TB APR 140  
Charitable giving TB APR 141  
Childcare and NICs TB APR 139  
Climate change levy TB APR 141  
Company cars TB APR 139  
Construction industry scheme TB APR 139  
Corporate venturing TB APR 140  
Corporation tax TB APR 139  
CT instalments TB APR 141  
Double tax relief TB APR 140  
EIS and VCT TB APR 140  
Employee share plans TB APR 138  
Energy saving materials TB APR 141  
Feminine hygiene TB APR 141  
Freeze on spirits TB APR 141  
Fuel TB APR 139  
Has the Iron Chancellor gone soft? - Sir Clive Thompson A APR 1  
Home income plans TB APR 139  
Inheritance tax TB APR 138  
Insurance companies and Lloyd's members TB APR 141  
ISA TB APR 139  
IT use TB APR 139  
Mobile phones TB APR 141  
Moving assets TB APR 141  
New rollover relief TB APR 140  
NICs share options furore N APR 15  
Overview TB APR 138  
Pensions earnings cap TB APR 138  
Prohibitive tax regime rules out Britain N APR 8  
Quarrying levy TB APR 141  
R&D TB APR 139  
Rates and allowances (Personal tax)TB APR 138  
Recruiting employees TB APR 139  
Rent factoring tax abuse TB APR 141  
Safeguard relief TB APR 140  
Simplifying capital allowances TB APR 140  
Small business TB APR 139  
Smokers hit again TB APR 141  
Stamp duty TB APR 139  
Stamp duty avoidance TB APR 139  
Tax credits TB APR 139  
Tax credit discounts TB APR 139  
Tax havens TB APR 141  
VAT thresholds TB APR 139  
Was Mr Brown blown off course? - John Hawksworth ET MAY 90  
Withholding tax message N APR 18

Budgeting Tackling the numbers game - Robert Bittlestone A FEB 50

Building societies Statutory Instruments PB JAN 73  
Buildings Extension or annex? TB MAY 137  
Bull, Michael William Summary report I JAN 112  
Bulled, Philip Anthony Summary report I MAY 164  
Bullimores Summary report I JAN 112  
Bullying Bully for you? - Emma Keelan A MAY 56  
Burkhard, Rudolf Cheque mate (Klaus Esser, Rudolf Burkhard) N FEB 10  
Burlington Food N MAR 16  
Burmah Castrol Energy N APR 28  
Bush, Jim Cycling against the odds (Jim Bush) N APR 25

## Business

BES relief denied TB JUN 120  
Business Money FB MAR 50  
Business property relief and caravan pitches TB FEB 99  
Business property relief and unprofitable farming TB FEB 99  
Business-to-business trading online benefits big and small FB APR 70  
For small business (Business links) - Clive Lewis A JAN 110  
Say what? - Clare Rice A MAY 58  
Tactical blunders - Godfrey Holmes A JUN 54  
Unlock your strategy - Dr Steve Smith A APR 54

## Business travel

BO and Kit-Kats N MAR 12  
Have you got the point? - Sharon Smith A JAN 38  
Lower costs for high flyers - Beth Corning A JAN 36  
Travel bugbear N JAN 19

## Business Angels

Angels of mercy - Beth Corning A APR 42  
Opportunities from Techinvest FB MAR 50

Business Link North and Western Lancashire Get up and go N APR 26  
BWA Group Recent results RA JUN 99

## BWD Securities

Companies successfully avoided the millennium bug RA APR 114  
Recent results RA APR 115

Byatt, Ian Water N JAN 23

Bye-laws Special meeting 1999 I JAN 113

Byers, Russell Les mots justes N JAN 19

## Byers, Stephen

Bankrupts aren't criminals, says Byers N MAY 14  
Car industry N APR 28  
Motoring N JAN 23  
Part-time workers' rights receive safeguard PB JUN 90

## C

C & W Communications FTSE 100 N APR 28  
CABA (Chartered Accountants' Benevolent Association) CABA to relocate in cost-saving exercise N APR 20  
Cadbury Schweppes Recent results RA FEB 85

## CAJEC

CAJEC Guidance/Interpretational Note OM MAY 165  
Davison to head independence review (Ian Hay Davison) N MAY 9

Caldwell, G S Summary reports I FEB 119

Call centres Bad call N FEB 18

Camelot National lottery N JAN 23

Campbell, Chris Arty Andersen (Fred Hallsworth and Chris Campbell) N APR 19

Campsie Ford sues AA N APR 16

## Canada

From CA to CEO N JUN 15

No taxable presence TB MAY 139

Ontario 2000 budget TB JUN 123

Candidate Verifier Pack of lies N MAR 12

Centrell and another (trading as Foxearth Lodge Nursing Home) Extension or annexe? TB MAY 137

## Cap Gemini

E&Y partners vote for deal N MAY 17

E&Y ponders consultancy sale N FEB 10

Ernst & Young ties up merger deal N APR 7

SEC did not force split, says PwC (James Schiro) N MAR 5

The consultancy contradiction - Steve Hughes N JUN 18

## Caparo

Is Caparo still good law? - Jane Howard A APR 149

More than half a loaf - Brian Singleton-Green N APR 22

## Capita

FTSE 100 N APR 28

How they're accounting for goodwill on acquisition RA MAY 112

Capita RAS Dogged or dynamic? (Survey) N FEB 14

Capital allowances see Taxation

Capital Exchange Finance FB APR 66

Caravans Business property relief and caravan pitches TB FEB 99

Care Home Industry The elderly. Does anyone care? - John Waple A JUN 66

## Care UK

Goodwill with an indefinite life RA MAR 78

The elderly. Does anyone care? - John Waple A JUN 66

## Careers

Going private - Richard Boutland A MAY 44

Mixing business with pleasure (Alan Flitcroft and Christine Corner) - Anna Walsh A JUN 34

Carey, Archbishop George What a pearl (Archbishop George and Mrs Carey, Ella Jones, Harriet Woolard, Mayor of Lambeth) N MAY 8  
Carleton Subsidiary's nil book value RA APR 115

## Carlson Wagonlit Travel

Have you got the point? - Sharon Smith A JAN 38

Travel bugbear N JAN 19

## Carlton Communications

Internet N JAN 23

Media N FEB 20

Media merger N JAN 23

## Carpenter, John Jackpot N JAN 19

Carr, Richard PwC's role in TransTec affair questioned N FEB 11

## Cars

Demonstrator cars TB FEB 100

FR 5 causes gear change RA JAN 82

Fuelling the argument (Company cars) - Dan Butler A MAY 37

Motor dealers TB JAN 91

Second-hand cars TB MAR 86

Tolls TB FEB 102

Carsberg, Sir Bryan Round another table A MAY 114

## Cartoons

Dilbert B JAN 104 B JUN 125

Time out (Cartoon competition) N FEB 15

## Cash management see Investment

Casta, Laetitia Rosbif's off the menu N MAY 19

Cater Allen Computer contracts FB FEB 53

## CBI (Confederation of British Industry)

CBI's new boy is a break with tradition (Digby Jones) N JAN 22

Chancellor loses goodwill N MAY 8

Confidence down N JUN 20

Fighting the good fight (Digby Jones) N JUN 19

MNCs' relief N JUN 9

Prohibitive tax regime rules out Britain N APR 8

Russian reform will disappoint N MAY 12

Sounds familiar N MAR 12

The anti-fraud fraternity - Beth Corning A JUN 70

CCAB (Consultative Committee of Accounting Bodies) ASB says CCAB decision on IASs is premature N JAN 6

CellTech FTSE 100 N APR 28

Cendant Corporation E&Y makes huge shareholder payout N FEB 11

CEOs see Directors

CFA Charter programme Going Private - Richard Boutland A MAY 44

CGT see Taxation

CGU Insurance N MAR 16  
 Chamier, Michael It's like chalk and cheese N APR 24  
 Champion, Lawrence Revenue tackles insider dealing N MAY 9  
 Changing Faces Charit - reports awards N APR 20  
 Chantrey Vellacott DFK Summary reports I JUN 136  
 Change registration On registering a charge - Denis Keenan PB JUN 87  
 Charity A family affair (Richard Brandt) N JAN 6  
 Accountant sells Ben Nevis (Duncan Fairfax-Lucy) N MAY 19  
 Brain strain N APR 18  
 Charitable giving TB APR 141  
 Charities RA JAN 106, PB APR 107  
 Charity reports awards N APR 20  
 Charity SORP revision - expose draft PB FEB 69  
 Charity Taxation Review TB JAN 89  
 Cycling against the odds (Jim Bush) N APR 25  
 Donations or charges? TB JUN 120  
 Information is empowerment (Alex Jacobs) N FEB 16  
 Fund raising events TB JUN 122  
 Meet the challenge N APR 11  
 No Kidding (Michael Kidd) N MAR 9  
 Payroll giving scheme TB MAY 132  
 Pen and Inca 2 N JAN 18  
 Reader surveys N JAN 9, L FEB 113  
 Skiers with Scope (Yvette Nunn and Wendy Thomas) N MAY 19  
 Tea time N JUN 14  
 They're right behind you! (Jane Guilfoyle, Katie Jones) N FEB 7  
 Your last chance N JUN 16  
 See also under individual charities; Sponsorship

**Charity Commission**  
 Commercial partnerships for charities PB JUN 86  
 Involving beneficiaries as trustees PB JUN 86

**Charles Schwab** Eat or be eaten - Lindsay Nicolle A JUN 45  
 Chartered Accountants' Benevolent Association see CABA  
 Chase Manhattan Bank Banking N APR 28, N MAY 26  
 Chelsea Building Society Chelsea BS chairman resigns over enquiry N JUN 12  
 Chemring Group Goodwill with an indefinite life RA MAR 78

**Chequespread Mandate**  
 Guarantee FB MAR 50  
 Wrong number FB APR 66

**Chez Gérard** Restaurants N JAN 23  
 Chief executives see Directors

**China**  
 Mergers on the horizon in China N JUN 9  
 More standards planned N JUN 9  
 Reduced tax rates TB JUN 123  
 Taxman charged N MAY 18

**Chiotis, Alexis** Summary reports I FEB 119  
 Choice Holiday pic Tour operators' margin scheme TB FEB 100  
 Church Schools Foundation Ltd Donations or charges? TB JUN 120  
 CICPA (Chinese Inst. of Cert. Public Accs) Mergers on the horizon in China N JUN 9

**CIMA (Chartered Institute of Management Accountants)**  
 ICAS moves south of the border N JUN 10  
 UN says yes to AA green team N MAY 17

**CioT (Chartered Institute of Taxation)**  
 A royal tax N JUN 16  
 Link tax to profits, says CioT N MAY 14  
 Practitioners and tax authorities TB APR 129  
 What's your problem? - Robert Maas A FEB 106

**Cipfa** Cipfa's new boys (John Stanford and Ian Ifield) N APR 20

**Cisco Systems**  
 Cisco in the fast lane N MAY 13  
 KPMG incorporates consulting arm N MAR 6

**City regulation**  
 Annuity guide PB JUN 85  
 Credit unions PB JAN 72, PB APR 100  
 Enforcement PB MAR 67  
 EU capital adequacy rules PB JUN 72  
 Extended CAT standards on mortgages PB JUN 85  
 Fact sheet for unit trust investors PB JUN 85  
 FESCO defines professional investors PB MAY 99  
 FSA customer classification PB APR 100  
 ICAEW calls for flexible approach PB APR 100  
 Investors Compensation Scheme 2000 levy PB JUN 86  
 Making a complaint PB JAN 73  
 Mortgage endowments PB MAR 67  
 Mortgage interest safety nets PB MAY 99  
 Other FSA publications PB MAR 68  
 Pensions review - phase 2 PB MAR 67  
 Protecting client money PB MAR 67  
 Recognition for NZ Futures Exchange PB JUN 85  
 Regulation of firms - ICAs' response to FSA PB MAR 67  
 Risks of high income products PB APR 100  
 SEC eases rules PB JAN 72  
 Senior management arrangements - ICAEW response PB APR 101  
 Shorter settlement period PB JAN 72  
 Training and competence PB JAN 72  
 UK Listing Authority now with FSA PB JUN 85

**Civil Procedure Rules** One year on - Jolyon Maughan A JUN 128  
 Civil Service Dogged or dynamic? (Survey) N FEB 14  
 Clark, Cameron McCallum Summary reports I MAY 164  
 Clearstream LSE/Deutsche plans emerge N MAY 18  
 Clements Keys Mind your legs! (Norman Hunter) N MAR 13  
 Cleyn & Tinker Subsidiary's nil book value RA APR 115  
 CLIC - Cancer & Leukaemia in Childhood Reader surveys N JAN 9, L FEB 113  
 Client's financial status More TES questions - Mike Downing A JAN 103

**Climate change** Climate change levy TB APR 141  
 Cloning Is it time to cell, cell, cell? - David Pilling A APR 34  
 Close Brothers Corporate Finance Blowing bubbles N MAR 10  
 Close Invoice Finance Invoice finance FB JUN 61  
 CLT-UFA Media N MAY 26  
 CMG FTSE changes N JAN 23  
 Coca-Cola Executive pay N APR 26  
 Cohen, Graham Summary reports I JUN 136  
 College of Law One to watch N JUN 15  
 Collins & Co Financial Services Authorisation Committee I APR 163  
 Combined Actuarial Performance Service Small but deadly N MAR 17  
 Compagnone, Adrian Frank Robert Summary reports I FEB 119

**Companies House**  
 Companies House - document signatures PB FEB 72  
 Companies in the electronic age PB APR 101  
 Company charges PB APR 101  
 Government nudges companies into the electronic age N MAR 9  
 Other directorships on annual return PB APR 101  
 Stock transfer forms PB APR 101

**Company accounts** Creating Accountability - Roy Chandler and Dick Edwards A APR 152  
**Company Barclaycard** BO and Kit-Kats N MAR 12  
**Company cars** see Cars

**Company law**  
 Company law PB JAN 73  
 Directors' duties clarified N APR 8

**Compass Media** N JUN 23  
**Compass Group** Get the best out of sourcing N JAN 22

**Compensation**  
 Equal pay - compensation PB FEB 76  
 Investors Compensation Scheme 2000 levy PB JUN 86  
 Protecting client money PB MAR 67

**Competition**  
 Competition Act 1998 PB MAY 100  
 Retail insolvencies set to rise N JAN 12  
 SEC faces complaint N APR 18  
 Statutory Instruments PB MAR 69

**Complaints**  
 Making a complaint PB JAN 73

**Confidentiality**  
 Chinese walls - ICAEW guidance PB MAR 67  
 Conflicts of interest and confidentiality OM APR 164  
 Institute sees red N JUN 8  
 Receipt of information in confidence by auditors OM APR 165

**Conflict of interest**  
 Chinese walls - ICAEW guidance PB MAR 67  
 Conflicts of interest and confidentiality OM APR 164  
 PwC resigns from Royal Bank audit N APR 11  
 Report calls for investigation N MAR 6  
 Revenue tackles insider dealing N MAY 9

**Consortium relief** Consortium relief when UK-resident TB FEB 98

**Construction industry**  
 Construction industry TB APR 129  
 Construction industry scheme TB APR 139

**Consultative Committee of Accounting Bodies** see CCAB

**Consultancy**  
 E&Y ponders consultancy sale N FEB 10  
 Living in a bubble - Brian Singleton-Green N APR 30  
 The consultancy contradiction - Steve Hughes N JUN 18

**Consultation**  
 Consultation, please! (John Whiting) A MAY 1

**Contracts**  
 Defend your privy - Jane Howard A JUN 116  
 Employment practices not necessarily contractual PB MAY 105  
 The Contracts (Rights of Third Parties) Act 1999 PB JAN 74

**Contributions** Contributions received - G4+1 discussion paper PB FEB 69  
 Conversation, control of Tactical blunders - Godfrey Holmes A JUN 54  
 Cooke, Professor Philip Wales is leaking N MAY 23  
 Cooper, Peter John Summary reports I JUN 137  
 Cooper Lancaster Brewers Summary reports I MAR 108  
 Coopers & Lybrand see PricewaterhouseCoopers (PwC)  
 Coopers & Lybrand Deloitte see PricewaterhouseCoopers (PwC)  
 Comer, Christine Mixing business with pleasure (Alan Flitcroft and Christine Comer) - Anna Walsh A JUN 34

**Corporate matters**  
 Breaking the rules - Peter Popov and Steven Young A FEB 87  
 Combined code widely ignored N FEB 15  
 Corporate governance PB JAN 73  
 Corporate venturing TB APR 146  
 Culture Club - Rob Yeung and David Langdon A MAY 55  
 Governance goes European N JUN 16  
 Hospitable locations - Steve Hughes A JUN 62  
 Members back ACCA strategy N MAR 10  
 New DTI role N MAY 23  
 Recent results RA JUN 99  
 Small higher-risk trading companies TB MAR 83  
 Taming the budgeting beast - Alison Classe A MAY 82

**Corporation tax** see Taxation

**Couldery, Fredrik** A Financial Services Authorisation Committee I MAY 164

**Courtaulds Textiles** N MAR 16

**Coutts** Bank's payments out were void - Stephanie Cooper PB FEB 73

Covenants Employer enforces restrictive covenant - Stephanie Cooper PB JUN 88  
C R Smith Glaziers (Dunfermline) Ltd Insurance-backed building services TB JAN 90

Cranfield School of Management  
Free fall - Robert Bruce A MAR 40  
UK plc faces e-erosion N JUN 12

#### Credit/Credit cards

Administration fees connected with credit deals TB MAR 88  
Credit unions PB JAN 72, PB APR 100  
Competitive loans FB MAY 65  
Fools rush in - Stuart Burns A JUN 50  
see also Mortgages

Credit Commercial de France Banking N MAY 26  
Credit Services Association It's in the post ...N APR 18

#### Crest

LSE/Deutsche plans emerge N MAY 18  
Pan-European bourse soon? FB JUN 61

Crest Nicholson Companies successfully avoided the millennium bug RA APR 114

Cricket see Sport

Cromer Finance D & T in US law suit N APR 20

Crook, David Thomas Charles Summary reports I JUN 136

Cruckshank, Don Increasing doubt over iX N JUN 16

Cruse, Tony ACCA acted fairly N MAY 13

CSM Sage buys CSM N MAY 13

Cullen, Les Rooney rises (Paul Rooney) N MAR 17

Cultural differences Do the right thing - Robert Bruce A JUN 48

#### Customs & Excise

Chuffed about charter marks (Timothy Walker) N MAR 8

Customs management structure changed TB JUN 122

Energy saving materials TB APR 141

Feminine hygiene TB APR 141

Freeze on spirits TB APR 141

Invisible Customs - Piet Jan de Jonge A MAY 144

New chairman at Customs & Excise (Richard Broadbent) N FEB 12

Quarrying levy TB APR 141

Tougher stance on smuggling TB APR 134

## D

Daimler-Chrysler Car industry N APR 28

Danone Brewing N JUN 23

Darling, Alastair MP Two thirds of companies get stakeholder reprieve N FEB 15

Data protection Data protection PB MAR 68

#### Davenham Group

Finance FB JAN 56

Specialist finance FB FEB 53

David-Weill, Michel Venture capital FB APR 66

Davies, David Apportioning the blame - Emma Keelan A JUN 72

Davies, Gareth KLegal takes flight N FEB 10

Davis, Norman Harold Summary reports I MAY 164

Davis, Sir Peter Retail N FEB 20

Davis Service Group How they're accounting for goodwill on acquisition RA MAY 112

Davison, Ian Hay Davison to head independence review N MAY 9

Dawes, Alan Lancelot Summary reports I MAY 164

DC Cook FR 5 causes gear change RA JAN 82

de Bono, Edward Venture capital FB APR 66

Dearing Report An ever-stronger influence - Paul Ebling AI FEB 81

Death Row Records PvC in dog house N MAR 12

#### Debt

A factor lifeline - Sharon Smith A FEB 36

Interest on late payments TB APR 130

IPs say 'yes' to name change N FEB 12

Payment policy didn't change I JAN 107

Would you credit it? - Pat Sweet A FEB 39

Deed, Eugene David Summary reports I APR 162

Defence The Fighter Club - Nick Cook A MAY 46

#### Deloitte & Touche

'Beginning of the end' for the ICAEW N FEB 5

Car industry N JUN 23

D & T in US law suit N APR 20

D & T lifts the cup N MAY 17

Deloitte's satisfactory 100th year N JAN 18

Down time N FEB 14

Dressing down at D & T? N MAY 18

English clubs lead football rich list (survey) N JAN 19

PwC resigns from Royal Bank audit N APR 11

Deloitte Touche Tohmatsu

Deloitte's satisfactory 100th year N JAN 18

Keeping the regulators happy! N JAN 19

More standards planned N JUN 9

Russian reform will disappoint N MAY 12

Deltron Recent results RA MAR 79

Depaul Trust Charity reports awards N APR 20

#### Derivatives

FASB proposes derivatives amendment PB APR 107

Hedging your bets - Kenneth Lee A FEB 110

Deutsche Bank Banking N APR 28, N MAY 26

Deutsche Boerse see Stock Exchanges

Dicom Best of both standards RA MAY 112

#### Directors

Are you being serviced? (Mark Dixon) - Beth Corning A FEB 26

Arrival of the £1m a year FD N JAN 14

Big brother is watching N APR 26

Bill will stop rogue directors, says DTI N JAN 12

Bonus scheme TB JAN 87

Bright young things to head up E&Y (Jim Hurley, Richard Bobrow and Beth Brooke) N JUN 8

Chief executive salaries soar (survey) N MAY 23

Directors can owe a duty to individual shareholders - David Kobrin PB MAY 102

Directors' duties clarified N APR 8

Dividend payments recovered from directors - Denis Keenan PB APR 104

Dogma and expediency don't mix - Ron Paterson AI JAN 80

easyPeasy - Jenny Hirschorn (Stelios Haji-Ioannou) A APR 39

Fighting the good fight (Digby Jones) N JUN 19

Finding a flexible friend (Kathy Britten) N MAY 22

Fit for anything - Jenny Hirschorn (Fred Turroki) A JUN 32

From CA to CEO N JUN 15

KLegal names managing partner (Nick Holt) N JUN 12

Money matters N APR 26

More TEs questions - Mike Downing A JAN 103

Much obliged (Liabilities) - Peter Souster A JAN 100

Pay us more N FEB 18

Problem solver (Mark Blayney) N MAY 23

Reasons to be cheerful N MAR 17

Resignation of company director RA MAY 146

Responsibilities of financial firms: senior management PB FEB 70

Shaping your success - Colin Reeder A MAR 46

She's on the right track (Janette Anderson) N APR 25

Smallest comes first (David Irwin) N MAR 14

Spontaneous combustion (Brent Hoberman) - Liz Fisher A JAN 30

The accountant and his trains (Sir David Tweedie) A JUN 19

The FTSE 100 finance directors (table) N JAN 14

The missing link (Independence) - Phillip J McKnight A APR 60

UK plc online or on the scrap heap? N JAN 15

Volcker to head up IASC trustee (Paul Volcker) N JUN 10

What are directors there for? Brian Singleton-Green N APR 22

You've made your bed. Now lie in it - Emma Keelan (Anne Notley) A MAY 34

see also Corporate matters; Finance directors; IoD

#### Disability

Disability rights PB JUN 87

Discipline Harsh -- but fair? L APR 31

Disclosure Whistleblower awaits decision N MAY 9

#### Discrimination and harassment

A cull victim speaks L FEB 113

Bonuses paid out during parental leave PB JUN 88

Discrimination and personal injury PB JAN 76

Ethnic monitoring L JAN 107

Health and safety and sex discrimination PB JUN 88

Old before your time? - Sharon Smith A JAN 26

Race Relations (Amendment) Bill PB MAR 68

The age of the accountant L MAY 28

Unfair dismissal - a lengthy saga ends PB MAY 105

Unfair dismissal: an old test resurrected PB JAN 76

#### Dispute resolution

ADR (Alternative Dispute Resolution) PB MAY 100

Disqualification Bill will stop rogue directors, says DTI N JAN 12

Distributions Privy Council decision TB JUN 120

Dividends Tribunal decision TB JUN 119

Dixon, Mark Are you being serviced? - Beth Corning A FEB 26

Dixons Retail N JAN 23

Domain names Domain name AS MAR 76

Douglas, Peter Kidsom elects new MP (Ray Greatorex) N MAR 13

Dowds, Cahal Scottish youth orchestrator N JAN 10

Downsizing Manufacturing N MAR 16

Drage, Colin John Fleming Summary reports I FEB 119

#### Dragon boat racing

Meet the challenge N APR 11

On your marks A MAY 156

Your last chance N JUN 16

Dre, Dr PwC in dog house N MAR 12

Dreams of Success Dreams of Success - Jack LaLevee A JUN 125

Dresdner Bank Banking N APR 28, N MAY 26

Dresdner Kleinwort Benson Banking N MAY 26

#### DSS (Department of Social Security)

DSS consults on employer pension payments PB APR 101

Mortgage interest safety nets PB MAY 99

New mis-selling scandal could cost £8bn N APR 15

New SSP and SMP rates PB MAY 105

#### DTI (Department of Trade and Industry)

Accountant to appeal N JAN 6

Bankruptcy bars PB FEB 72

Bankrupts aren't criminals, says Byers N MAY 14

Banks force climb-down N MAR 13

Bill will stop rogue directors, says DTI N JAN 12

Company law PB JAN 73

Directors' duties clarified N APR 8

Employees working outside the UK PB JUN 90

Investigation of share ownership PB JUN 86

Mixed response to audit threshold changes (Teresa Graham) N MAY 7

More power to Wales PB MAY 105

New DTI role N MAY 23

Profit warnings down on 1999 N MAR 17

The superficial and the superfluous - Ron Paterson A JUN 107

Versailles FD moves out as SFO moves in N FEB 11

Working time regulations: a revised guide PB JUN 86

Duguid, David Accountants honoured N FEB 6

Dun & Bradstreet Brighton rocks (Business survey) N JUN 20

Dundas & Wilson Arty Andersen (Fred Hallsworth and Chris Campbell) N APR 19

Duracher Corporation Private investor-power PB APR 66

Dutson, Paula Life on the ocean waves N FEB 16

Dyslexia Read it right - Dr Trisha Greenhalgh A APR 74

## E

E-business see Internet e-commerce  
E-Capital Investments Jam today - Alison Classe A MAR 49  
E-commerce see Internet  
E-communications see Internet  
Earnings per share see EPS  
EASD (European Assoc. of Sec. Dealers) Governance goes European N JUN 16  
EASDAQ see Stockmarkets  
East Is East Premature obituary L APR 30  
Easterbrook Eaton & Co Financial Services Authorisation Committee I MAY 164

easyEverything  
easyPeasy - Jenny Hirschhorn (Stelios Haji-Ioannou) A APR 39  
Transport N FEB 20 easyJet  
Transport N FEB 20 EasyNet  
Contracted income change RA JUN 99

easyRentacer Transport N FEB 20

EAT (Employment Appeal Tribunal)  
Equal pay - compensation PB FEB 76  
Health and safety and sex discrimination PB JUN 88  
More power to Wales PB MAY 105  
Payments in lieu of notice PB JAN 76  
Retracting a resignation PB FEB 76  
Unfair dismissal: an old test resurrected PB JAN 76

EC (European Commission)  
Bank want to improve dialogue with IASC N MAY 12  
Dried fodder processing (Grants) TB MAR 88  
EC proposes new standard N APR 10  
EC told to improve accounts N JUN 15  
IASC begins overhaul N FEB 15  
No complaint L JUN 25  
Paying the price of accountability (Paul van Buitenen) N APR 24  
Professional potential N JUN 12  
SEC demands regulator N APR 10  
SEC faces complaint N APR 18  
see also EU

Ecclestone, Bernie Muppets N APR 28

ECJ (European Court of Justice)  
Bonuses paid out during parental leave PB JUN 88  
Desert Storm II TB MAR 86  
Input tax recovery on going concern transfers TB JUN 122  
Tolls TB FEB 102

Eckley, N R Summary reports I MAR 108

Economics  
A puzzling weakness - David Kern A APR 93  
An economist's lot is not a happy one - Edward Menashy ET JAN 66  
Can we account for happiness? - Andrew Oswald C APR 94  
Fools' paradise? N APR 19  
The Euro won't go away - James Ashe-Taylor ET APR 92

Economy  
A missed opportunity? - Damon Bristow A MAY 63  
Can the US put the brakes on? - John Calverley ET JUN 78  
New economics, new risks - Trevor Williams ET MAR 60  
No easy answers - Bill Morris A JUN 1  
Outlook variable (Medium-term risks) - David Kern ET JUN 79  
Policy options - David Kern ET MAR 61  
Problem pound - David Kern ET FEB 63  
Rivals across the Rhine - Peter Gaskell A JUN 58  
Six drivers for the future - David Mercer C JAN 69  
Still more jobs - David Kern ET MAY 91  
The global view - David Kern ET JAN 67  
Was Mr Brown blown off course? - John Hawksworth ET MAY 90  
Black economy Institute sees red N JUN 8

Eden, Angela Academic award for back-to-college mum N APR 16  
Edinburgh The holistic assessment TB JUN 90  
EDP Recent results RA MAY 113

Education and training  
A degree of effort - Philip Schofield A APR 77  
Business skills N MAY 23  
Easy as AVC N JUN 14  
Education and training L FEB 112  
Employer contributions to individual learning accounts TB JUN 118  
Ernst & (very) young N APR 18  
Help for entrepreneurs FB APR 66  
ICAEW to supply its own training materials N APR 12  
ICAS moves south of the border N JUN 10  
ICAS syllabus L APR 31  
Learning languages A JAN 58  
No substitute for skill (Training budget) - Phil Lawman A APR 82  
Online database of UK training courses FB MAY 66  
Profession launches radical training programme N MAY 13  
Say what? (Presentation skills) - Clare Rice A MAY 58  
Tactical blunders - Godfrey Holmes A JUN 54  
The new ACA: protecting the future - Dame Sheila Masters I MAR 104  
Training and competence PB JAN 72  
We're still accountants! - Noel Kelleway A JAN 111  
Where in the world? (MBAs) - Sarah Perrin A APR 80  
Who's the winner? L MAR 102  
Work harder or smarter (Web-based training) - Lesley Meall A APR 84

EFX EU Funding FB APR 66  
Elderly, The elderly. Does anyone care? - John Waple A JUN 66

Eldridge Pope

In line with FRS 15 RA MAR 79  
No early adoption of FRS 15 RA FEB 85

Ellades, Panos Summary reports I FEB 119  
Elida Gibbs Vouchers as consideration TB JAN 90  
Elkjop Retail N JAN 23  
EM.TV & Merchandising Muppets N APR 28  
Email see Internet  
Emap FTSE 100 N APR 28  
EMI Media N FEB 20

EMIs (enterprise management initiative scheme)  
EMI scheme gets thumbs up FB JUN 61  
EMIs TB MAY 138

Employee share schemes Employee share plans TB APR 138

Employment  
Bonuses paid out during parental leave PB JUN 88  
Budget proposals (South Africa) TB APR 136  
Capability and the minimum wage PB MAR 70  
Changes to industrial action ballots code PB JUN 90  
Changes to national minimum wage PB JUN 90  
Delay for part-time workers' regulations PB JUN 86  
Employee to pay NICs N JUN 14  
Employees working outside the UK PB JUN 90  
Employment practices not necessarily contractual PB MAY 105  
Equal pay and incremental pay PB JUN 90  
Health and safety and sex discrimination PB JUN 88  
Health and safety - code of practice published PB JUN 86

If you can't keep up - go, says PwC N JAN 18  
Index-linked employment payments PB MAR 68  
Industrial action dismissals and redundancies PB JUN 87  
It's time we realised that untapped potential - Alistair Darling MP C MAR 64  
Maternity and parental leave PB FEB 72  
National minimum wage PB FEB 76, TB JUN 118  
New SSP and SMP rates PB MAY 105  
Old before your time? - Sharon Smith A JAN 26  
Pack of lies N MAR 12  
Part-time workers PB APR 104  
Part-time workers' rights receive safeguard PB JUN 90  
Redundancy: existing tests disregarded PB JAN 76  
Right to be accompanied PB APR 104  
Statutory Instruments (Working time) PB MAR 69  
Tax credits regulations TB FEB 95  
Telephone help N JUN 20  
The reasonable responses test returns PB JUN 90  
Transfer of employees PB APR 104

We all need to live a little (Work/life balance) - Margaret Hodge C MAY 93  
When an administrator adopts a contract of service - David Kobrin PB FEB 73  
Working time amendment regulations - an update PB FEB 76  
Working time regulations: a revised guide PB JUN 86  
Works councils PB FEB 72  
Court of Appeal  
Discrimination and personal injury PB JAN 76  
Unfair dismissal: an old test resurrected PB JAN 76  
House of Lords  
Casuals lose their claim PB MAR 70  
Unfair dismissal - a lengthy saga ends PB MAY 105  
see also Careers; Discrimination and harassment; EAT; Education and training; Recruitment; Salaries

Employment Appeal Tribunal see EAT  
Empowerment Power to the people - Rob Yeung A FEB 47

EMU (European Monetary Union)  
A puzzling weakness - David Kern A APR 93  
Ignore it at your peril N MAR 17  
Professional potential N JUN 12  
Sounds familiar N MAR 12  
The Euro won't go away - James Ashe-Taylor ET APR 92  
Value of euro for insurance companies PB FEB 71

Encyclopaedia Britannica Eat or be eaten - Lindsay Nicolle A JUN 45  
Encyclopaedia of Current Accounting Law and Practice Keeping up with accounting rules FB MAY 66  
Endacott, Jonathan Famous five (Dame Sheila Masters) N JAN 9  
Energy saving Reduced rates for energy-saving materials TB JUN 121  
Enevoldsen, Stig IOSCO endorses IASs N JUN 7  
ENIC Recent results RA JAN 83

Enterprise Inns  
Brewing N JUN 23  
No early adoption of FRS 15 RA FEB 85

Enterprise Insight Ambassadors needed N JUN 20

Entrepreneurs  
Ambassadors needed N JUN 20  
Angels of mercy - Beth Corning A APR 42  
Channel hoppers N APR 26  
Help for entrepreneurs FB APR 66  
Incubator service FB MAY 65  
Labour's lost love N JAN 22  
Wales is leaking N MAY 23

Environment  
Accountant sells Ben Nevis (Duncan Fairfax-Lucy) N MAY 19  
Consultation on a climate change levy TB JAN 89  
Environmental reporting PB FEB 70  
Fueling the argument - Dan Butler A MAY 37  
'Green' investment brings greater returns N JAN 12  
How good are green reports? - Katherine Bagshaw A APR 96  
Looking for the link - Gerry Achter AI MAY 109  
Park life - Dan Butler A APR 48  
The green accountant L JUN 24  
The green accountant - Brian Singleton-Green N MAY 28  
UN says yes to AA green team N MAY 17

**Environmental Risks Insurance Services** Insurance FB MAR 50  
Equal opportunities Statutory Instruments PB MAR 69

**Ernst & Young, Ernst & Young International**

Auditors are flavour of the month N JUN 14  
'Beginning of the end' for the ICAEW N FEB 5  
Brain strain N APR 18  
Bright young things to head up E&Y (Jim Hurley, Richard Bobrow and Beth Brooke) N JUN 8  
Companies fail to manage fraud risk (survey) N JUN 15  
D & T in US law suit N APR 20  
E&Y makes huge shareholder payout N FEB 11  
E&Y partners vote for deal N MAY 17  
E&Y ponders consultancy sale N FEB 10  
Ernst & Young ties up merger deal N APR 7  
Ernst & (very) young N APR 18  
Gateway to tax advice FB MAY 66  
ICAS moves south of the border N JUN 10  
ICAS syllabus L APR 31  
Mixing business with pleasure (Alan Flitcroft and Christine Corner) - Anna Walsh A JUN 34  
New fraud powers for Revenue N JAN 16  
On line for a rise N FEB 18  
Profit warnings down on 1999 N MAR 17  
SEC did not force split, says PwC (James Schiro) N MAR 5  
Summary reports I FEB 120  
The consultancy contradiction - Steve Hughes N JUN 18  
The new ACA: protecting the future - Dame Sheila Masters I MAR 104  
What a pearl (Archbishop George and Mrs Carey, Ella Jones, Harriet Woollard, Mayor of Lambeth) N MAY 8

Esprit Retail insolvencies set to rise N JAN 12

**Essential reading** see Official material and essential reading  
Egger, Klaus Cheque mate (Klaus Egger, Rudolf Burkhardt) N FEB 10

**Ethics**

Confidential information PB MAR 67  
Ethical dilemmas N FEB 18  
Ethical problems TB APR 134  
Ethical problems with client files TB FEB 102  
Is it time to cell, cell, cell? - David Pilling A APR 34  
The trouble with rules - Chris Swinson A APR 98  
see also Professional conduct

**EU (European Union)**

Dodging the rules - Joanna Stevenson A APR 148  
EU capital adequacy rules PB JAN 72  
EU Corporation tax debate opens up N JUN 15  
EU funding FB APR 66  
EU pension fund takes shape N APR 15  
G7 welcomes crackdown measures N MAY 14  
It's like chalk and cheese (Michael Chamier) N APR 24  
Rivals across the Rhine - Peter Gaskell A JUN 58  
Seeking harmony - Terry Browne A MAY 131  
Tories demand withholding tax veto N FEB 10  
UK urged to end withholding tax veto N MAR 8  
Withholding tax message N APR 18  
see also individual countries; ECJ; EMU

Euro see EMU

Euro Sales Finance plc Northern star (Judith McMath) N FEB 16  
Eurocity Properties Eurocity falls foul of FRRP N MAR 8  
Eurofighter Typhoon The Fighter Club - Nick Cook A MAY 46

**Euronext**

Pan-European bourse soon? FB JUN 61  
What next? It's Euronext FB MAY 65

**Europe**

Dame Sheila takes aim at Europe (Dame Sheila Masters) N FEB 14  
Dodging the rules - Joanna Stevenson A APR 148  
EU holding on N JUN 16  
NASDAQ to launch in Europe FB JAN 56  
UK.com leads Europe - Lindsay Nicolle A MAY 70  
Vive la difference (survey) N JUN 14  
see also EU

European Court of Justice see ECJ

European Federation of Accountants see FEE

European New Technologies Appraisal System Help for technology FB FEB 55

Evans, Howard Summary reports I MAY 164  
Everybody Counts Everybody counts in local communities - Dame Sheila Masters I FEB 114

**Executives**

Stars in their eyes (Compatibility) N JAN 22  
Executive pay N APR 26

Expenses Sorted! - Marcia Macleod A FEB 52

Expert witness Administration proposals: creditor/court approval - Denis Keenan PB JAN 74  
Export Simplified export procedures TB APR 134  
Exxon Mobil Energy N APR 28

# F

**Factoring and invoice discounting**

A factor lifeline - Sharon Smith A FEB 36  
Factoring FB APR 66, FB MAY 65  
Risky business - Lindsay Nicolle A MAY 83

**Factors and Discounters Association** see FDA

Fairfax-Lucy, Duncan Accountant sells Ben Nevis N MAY 19  
Family businesses see SMEs  
Fang Brothers Knitting Textiles N MAR 16

**Farming**

Business property relief and unprofitable farming TB FEB 99

Dried fodder processing TB MAR 88

Time to crop subsidies? - Daniel Butler A JAN 33

**Farmer, Simon John** Summary reports I APR 163

**FASB (Financial Accounting Standards Board)**  
Fair values - FASB's preliminary views PB FEB 70  
FASB proposes derivatives amendment PB APR 107

**Fast food** Are you being serviced? (Mark Dixon) - Beth Corning A FEB 26  
Fayed, Mohammed Al Taxing tales N JAN 18  
FDA (Factors and Discounters Association) Factoring FB APR 66

**Fédération des Experts Comptables Européens (FEE)**  
Davison to head independence review (Ian Hay Davison) N MAY 9  
Dodging the rules - Joanna Stevenson A APR 148  
Environmental reporting PB FEB 70

**Fees**

KPMG reports double-digit fee-income growth N FEB 7

**Fernandes, Antonio** Whistleblower awaits decision N MAY 9  
FESCO (Forum of European Securities Commissions) FESCO defines professional investors PB MAY 99  
Fiat Car industry N APR 28  
Field, Ian Cipra's new boys (John Stanford and Ian Field) N APR 20  
Film industry Film worth developing - Liz Fisher A MAR 18  
Finalrealm Food N MAR 16

**Finance**

AIA FB MAR 50  
Business money FB MAR 50  
Call HSBC, and grow FB FEB 53  
Capital FB APR 66  
Cash management FB MAY 65  
Company formation FB JAN 56  
Competitive loans FB MAY 65  
Computer contracts FB FEB 53  
Cover for key people FB FEB 53  
Factoring FB MAR 50, FB APR 66, FB MAY 65  
Family businesses FB MAY 65  
Finance FB JAN 56, FB FEB 53, FB APR 66, FB JUN 61  
Global M & A FB MAR 50  
Guarantee FB MAR 50  
Help for entrepreneurs FB APR 66  
Help for start-ups FB MAY 65  
Help for technology FB FEB 53  
HSBC (apology) FB MAY 65  
Incubator service FB MAY 65  
Information FB JAN 56, FB APR 66  
Insurance FB FEB 53, FB MAR 50  
Internet FB JUN 61  
Invoice finance FB JUN 61  
Leasing FB MAR 50  
Mezzanine capital FB JAN 56  
NASDAQ to launch in Europe FB JAN 56  
New nomad FB MAR 50  
Online incorporation FB JAN 56  
Private equity fund FB FEB 53  
Private investor-power FB APR 66  
Quester launches its third VCT FB JAN 56  
Sale of business FB MAY 65  
Search services FB MAR 50  
Specialist finance FB FEB 53  
Start-ups a speciality FB APR 66  
Surplus cash FB MAY 65  
Travel FB JUN 61  
Wrong number FB APR 66  
see also EU; SMEs; Stock markets; Venture capital

**Finance directors**

Bogey time (Padraig Harrington) N JUN 15  
Please don't go - Robert Bruce A MAY 48  
WH Smith's FD leaves N MAY 19

**Financial Action Task Group**

FATF clamps down on laundering, names and shames Austria N MAR 12  
Laundering in public N FEB 18

**Financial instruments**

Fair values - FASB's preliminary views PB FEB 70  
Learning from experience - Rachel McLlwraith and Nigel Dealy A FEB 88  
Three exposure drafts issued A MAY 128  
see also FRS13

**Financial performance** see FRS3

**Financial reporting**

A curate's egg - Trevor Pijper A MAY 119  
A post-merger pro forma picture RA FEB 84  
Accountability and internal controls RA MAR 78  
Accounting for the New Economy - Ken Rigsford and Isobel Sharp A MAY 124  
Accounting Policies: Compliance with Statements of Recommended Practice OM MAY 170  
Acquisition accounting - Nicola Wilson A MAY 150  
Acquisition: date for fixing fair value AS JUN 100  
Acquisition: incentive payments AS JUN 100  
Amendment to (draft) Financial Reporting Standard OM MAY 170  
An ever-stronger influence - Paul Ebbling A FEB 81  
Bank's large research fee AS MAY 120  
Best of both standards RA MAY 112  
Board's deliberations PB APR 107  
Borrowings are remarkably high RA FEB 84  
Capitalised interest RA JAN 82  
Cash flows explained RA MAY 113  
Charities PB APR 107  
Commercial code audits PB APR 107  
Companies successfully avoided the millennium bug RA APR 114  
Consistency is the G4 + 1's goal - Mark Westwood and April Mackenzie AI APR 112  
Contracted income change RA JUN 99

**Corporate tax shelters (US)** TB APR 136  
 Domain name AS MAR 6  
 Earnings per share PB APR 107  
 Exemption for subsidiary AS MAR 76  
 Fraud and error AI JUN 97  
 FRED 20: volatility fears overstated - Martin Lowes AI JAN 81  
 Goodwill with an indefinite life RA MAR 78  
 Hidden gearing - Mike Ringer and Jeffrey Unerman A JUN 104  
 In favour of frameworks - David Cairns AI JUN 96  
 Information on break-up value RA MAY 113  
 Internet barter AS MAY 120  
 Looking for the link - Gerry Achre AI MAY 109  
 Loss reduced post-FRS 12 RA APR 114  
 Net statements (XFRML) N APR 14  
 New rules on provisions (France) AI JUN 97  
 Online and bespoke - Peter Holgate A APR 108  
 Our developing economy - Charles Leadbeater AI JUN 93  
 Pension fund deficit is 'significantly reduced' RA APR 114  
 Properties for sale PB APR 107  
 Provisions for NICs RA JUN 99  
 Recent results RA JAN 83, RA FEB 85, RA MAR 79, RA APR 115, RA MAY 113, RA JUN 99  
 Reconstructions within an economic entity PB APR 107  
 Reshaping standards (Japanese) - Masahiro Seki A JUN 110  
 Special meeting 1999 I JAN 113  
 Subsidiary's nil book value RA APR 115  
 Taking everything for granted - Ron Paterson A APR 120  
 The Fab Four's solo careers - Henry Lunt AI MAR 75  
 Website costs AS FEB 82  
 see also ASB; Corporate matters; FASB, FRC, FRRP; FRSs; IASs; IASC; UITF  
 Financial Reporting Review Panel see FRRP

**Financial services**  
 Bills before Parliament PB JAN 73  
 Reality bites N MAR 17

**Financial Times** Fitness and fun at the Plc awards (Michael Balfour and Mark Hunter) N APR 19  
 Fixed assets More TES questions - Mike Downing A JAN 103  
 Fletcher & Partners Financial Services Authorisation Committee I MAY 164  
 Flextech Media N FEB 20  
 Flitcroft, Alan Mixing business with pleasure (Alan Flitcroft and Christine Corner) - Anna Walsh A JUN 34

**Flotations**  
 Internet N MAR 16  
 Publicity aids private investors FB JUN 61

**Flutter.com** Flutter.com N MAY 26  
 Focus groups Hocus Pocus - John Shea A MAY 88  
 Foley, Adrian Hilton Summary reports I MAY 164  
 Fool.com Fools' paradise? N APR 19

**Football**  
 D & T lifts the cup N MAY 17  
 English clubs lead football rich list (survey) N JAN 19  
 Mind your legs! (Norman Hunter) N MAR 13

**Ford Motor Co**  
 Car industry N APR 28, N MAY 26  
 Ford sues AA N APR 16  
 Manufacturing N MAR 16

**Ford, Roger**  
 Russian reform will disappoint N MAY 12

**Forensic accounting**  
 Apportioning the blame - Emma Keelan A JUN 72  
 One year on - Jolyon Maughan A JUN 128

**Forrester Research** It's never enough! N MAY 13  
 Fortis Finance FB FEB 53  
 Forth Ports Maintenance provisions under FRS 12 RA JUN 98

**Foster, Mark Shaun**  
 Harsh -- but fair? L APR 13  
 Summary reports I FEB 119

**Foundation for Performance Measurement** FTSE 100 fail to show their potential N JAN 15  
 Founding Societies' Centenary Award Working peer (Lord Sharman) - Brian Singleton-Green A APR 90

**France**  
 Channel hoppers N APR 26  
 La Comédie Française N JUN 64  
 New rules on provisions AI JUN 97  
 Rate of VAT lowered TB MAY 139  
 Rivals across the Rhine - Peter Gaskell A JUN 58  
 Roshi's off the menu (Laetitia Casta) N MAY 19  
 UK urged to end withholding tax veto N MAR 8

**Franco and Maria Cortellessa** The holiday assessment TB JAN 90  
 Fraser, Dr Pat Just what the doctor ordered (Dr Jan Bebbington) N MAR 10

**Fraud**  
 Apportioning the blame - Emma Keelan A JUN 72  
 Big Five join police in fraud crackdown N APR 15  
 Companies fail to manage fraud risk (survey) N JUN 15  
 D & T in US law suit N APR 20  
 Definition is the key - Stuart Burns A MAR 42  
 Falling for it? - Stuart Burns A JAN 54  
 Fools rush in - Stuart Burns A JUN 50  
 Fraud and error AI JUN 97  
 Getting ostrich quick - Stuart Burns A MAY 50  
 Heavy going - Stuart Burns A APR 58  
 It can't be, therefore it isn't - Helga Drummond C MAY 94  
 Minority rights - Stuart Burns A FEB 46  
 New fraud powers for Revenue N JAN 16  
 Profession wins over Revenue N MAY 8  
 Retention of overpayments - Stanley Dencher R APR 158  
 Serious fraud TB JUN 117

**Serious tax fraud** TB FEB 96  
 Serious tax fraud proposals criticised N MAR 8  
 The anti-fraud fraternity - Beth Corning A JUN 70  
 The giro is not enough N MAR 12  
 Versailles leaves little to creditors N MAY 19  
 Versailles' FD moves out as SFO moves in N FEB 11

**FRC (Financial Reporting Council)** Well appointed (Sir David Tweedie and Sir Sydney Lipworth) N JAN 10  
**FRED19 Deferred Tax** FRED 19 criticised N JAN 9

**FRED20 Retirement Benefits**  
 Accountants rank harmonisation above transparency N MAR 12  
 Dogma and expediency don't mix - Ron Paterson AI JAN 80  
 FRED 20 - ICAEW response PB APR 100  
 FRED 20: volatility fears overstated - Martin Lowes AI JAN 81

**FRED21 Accounting Policies**  
 Accounting Policies OM FEB 164  
 Accounting Policies: Compliance with Statements of Recommended Practice OM MAY 170  
 Amendment to [draft] Financial Reporting Standard OM MAY 170  
 Exciting lunch L APR 31  
 SoP sees light of day at last N JAN 9  
 The Fab Four's solo careers - Henry Lunt AI MAR 75  
 Will the ASB split up the Fab Four? - Phil Barden AI FEB 80

**Free income** Deloitte's satisfactory 100th year N JAN 18

**Freeserve**  
 Freeserve and Barclays unite FB MAY 65  
 FTSE 100 N APR 28  
 Internet service providers N FEB 20

**Friendly Hotels** New policy booked in RA JUN 98  
**Friends of the Earth** GM foods N FEB 20

**FRRP (Financial Reporting Review Panel)**  
 Breaking the rules - Peter Pope and Steven Young A FEB 87  
 Eurocity falls foul of FRRP N MAR 8  
 FRRP pulls up Sinclair Montrose Healthcare N APR 16  
 PWS falls foul of Panel N FEB 11  
 Well appointed (Sir David Tweedie and Sir Sydney Lipworth) N JAN 10

**FRS3 Reporting Financial Performance** Breaking the rules - Peter Pope and Steven Young A FEB 87

**fRSS Reporting the Substance of Transactions**  
 Employee benefit trusts TB MAY 138  
 FR 5 causes gear change RA JAN 82  
 Lease accounting: a new approach? - Hans Nailor AI FEB 79  
 Lease accounting proposals 'threaten' FRS 5 N MAY 18  
 Leases - the end of the world? - Kevin Singleton AI MAR 74

**FRS10 Goodwill and Intangible Assets**  
 Dividends AS APR 116  
 FRRP pulls up Sinclair Montrose Healthcare N APR 16  
 How they're accounting for goodwill on acquisition RA MAY 112

**FRS11 Impairment of Fixed Assets and Goodwill**  
 A cautionary tale - Paul Rodgers A JAN 96  
 No early adoption of FRS 15 RA FEB 85

**FRS12 Provisions, Contingent Liabilities and Contingent Assets**  
 FRS 12's effect on costs policy RA JAN 83  
 FRS 12's impact RA MAR 79  
 FRS 12's legal obstacles - Peter Trevett QC and Jolyon Maughan AI JUN 94  
 FRSSE adapts FRSs 12 and 15 N JAN 9  
 Loss reduced post-FRS 12 RA APR 114  
 Maintenance provisions under FRS 12 RA JUN 98  
 Printers provide for repairs RA JAN 82

**FRS13 Derivatives and Other Financial Instruments - Disclosures Learning from experience - Rachel McIlwraith and Nigel Dealy A FEB 88**

**FRS15 Tangible Fixed Assets**  
 A cautionary tale - Paul Rodgers A JAN 96  
 Early adoption meets commitment to best practice RA JUN 98  
 Fleet's value revised RA APR 115  
 FRS 15 and freehold buildings RA JAN 83  
 FRSSE adapts FRSs 12 and 15 N JAN 9  
 In line with FRS 15 RA MAR 79  
 New policy booked in RA JUN 98  
 No early adoption of FRS 15 RA FEB 85  
 Revaluation loophole? AS MAR 76

**FRS16 Current Tax**  
 Current tax ER FEB 159  
 SoP sees light of day at last N JAN 9

**FRSSE (Financial Reporting Standard for Smaller Entities)**  
 Financial Reporting Standard for Smaller Entities (effective March 2000) ER FEB 121  
 More TES questions - Mike Downing A JAN 103

**FSA (Financial Services Authority)**  
 Accounting for OICs PB APR 100  
 Company announcements PB FEB 70  
 Credit unions PB JAN 72  
 Enforcement PB MAR 67  
 EU capital adequacy rules PB JAN 72  
 Exchanging roles - Liam White A MAR 34  
 FSA customer classification PB APR 100  
 FSA's responsibility as UK listing authority PB FEB 70  
 FSA to fight money laundering N MAY 18  
 Keeping it regular N JAN 22  
 Making a complaint PB JAN 73  
 Mortgage endowments PB MAR 67  
 Other FSA publications PB MAR 68  
 Pensions review - phase 2 PB MAR 67  
 Private investor-power FB APR 66

Protecting client money PB MAR 67  
PwC to take on monitoring? N APR 16  
Regulation of firms - ICAs' response to FSA PB MAR 67  
Responsibilities of financial firms' senior management PB FEB 70  
Rise in share trading volumes PB FEB 71  
Risks of high income products PB APR 100  
Training and competence PB JAN 72  
Trouble ahead N JUN 20  
UK Listing Authority now with FSA PB JUN 85  
Value of euro for insurance companies PB FEB 71

FTSE 100 see Stock Exchange  
Fund Administration Services (Bermuda) D & T in US law suit N APR 20  
Fund management Small but deadly N MAR 17  
Futures Observatory Six drivers for the future - David Mercer C JAN 69

## G

### G4+1

Consistency is the G4 + 1's goal - Mark Westwood and April Mackenzie A1 APR 112  
Contributions received - G4+1 discussion paper PB FEB 69  
In favour of frameworks - David Cairns A1 JUN 96  
Lease accounting: a new approach? - Hans Nallor A1 FEB 72  
Lease accounting proposals 'threaten' FRS 5 N MAY 18  
Taking everything for granted - Ron Paterson A APR 120

### G7

G7 welcomes crackdown measures N MAY 14

### GAAP (Generally accepted accounting practice)

ASB says CCAB decision on IASs is premature N JAN 6  
Best of both standards RA MAY 112  
Closing the gap - Ed de Bruin A JUN 108  
Convergence and cooperation (UK) - David Cairns A APR 122  
EC proposes new standard (US GAAP) N APR 10  
More standards planned (Chinese) N JUN 9  
Volkswagen takes the international route (US) N MAR 8

Gallagher Ltd Desert Storm II TB MAR 86

Gandon, C M Summary reports I FEB 119  
GAP Retail Insolvencies set to rise N JAN 12  
Gartland Whalley and Barker Internet FB JUN 61  
Gates, Stanley Alber Summary reports I MAR 108  
GEC (General Electric Company) Aerospace N JAN 23  
Gelbcke, Ernesto Rubens Round another table A MAY 114  
General Motors Car industry N APR 28  
General Edelman Summary reports I FEB 120

### Germany

Board's deliberations PB APR 107  
Germany FB APR 66  
LSE/Deutsche plans emerge N MAY 18  
Rivals across the Rhine - Peter Gaskell A JUN 58  
Telecommunications N JUN 23

Gift relief Abolition of business assets gift relief TB MAR 83

Gillard, Alan John Summary reports I MAR 108  
GIPS (Global Investment Performance Standards) Guidance for GIPS PB JUN 85  
GLA (Greater London Authority) GLA audit out to tender N JUN 16  
Glaxo Wellcome Pharmaceuticals N FEB 20

### Globalisation

Accounting for e Business (website list) A MAY 85  
Business to Business online trading environments (website list) A MAY 86  
Parlez-vous XML ou XBRL? - Ian Wright A MAY 72  
Risky business - Lindsay Nicolle A MAY 83  
Taming the budgeting beast - Alison Classe A MAY 82  
Telling tales on telcos - Lindsay Nicolle A MAR 28  
The devil or the deep blue sea? - Candice Goodwin A MAY 76  
The Price is Right - Tony Reardon A MAY 81  
UK.com leads Europe - Lindsay Nicolle A MAY 70

Golding, Harvey Sidney Summary reports I JUN 136

Goldman Sachs Cash management FB MAY 65

Goldsmith Foundation for European Affairs Redrow and place of supply TB MAY 138

Golf Bogey time (Padraig Harrington) N JUN 15

### Goodwill

Goodwill with an indefinite life RA MAR 78  
Policy consistency AS MAY 123  
see also FRS10: FRS11

Goodwin, John MacLeod Accountants honoured N FEB 6

Gordons Knight & Co Summary reports I APR 163

Gowring/Delta Recent results RA JUN 99

Grabiner, Lord QC Institute sees red N JUN 8

Graham, Teresa Mixed response to audit threshold changes (Teresa Graham) N MAY 7

### Granada

Internet N JAN 23  
Media N FEB 20, N JUN 23

Granchester Capitalised interest RA JAN 82

### Grant Thornton

Chelsea BS chairman resigns over enquiry N JUN 12  
Grant Thornton acquires KPMG Norwich N FEB 10  
We are family N MAR 17

### Grants

In favour of frameworks - David Cairns A1 JUN 96  
Taking everything for granted - Ron Paterson A APR 120

Gray, Anthony Summary reports I JUN 137

Great Ormond Street children's hospital  
No Kidding (Michael Kidd) N MAR 9  
Tea time N JUN 14

Greatorex, Ray Kidsons elects new MP N MAR 13  
Green, Philip Retail N MAR 16  
Green issues see Environment  
Greennalls Recent results RA FEB 85

Greene King  
Brewers N JAN 23  
No early adoption of FRS 15 RA FEB 85

Greenhalgh, Michael Summary reports I APR 162  
Greenhouse gases UN says yes to AA green team N MAY 17  
Group registration see VAT  
Guidelines for Multinational Enterprises Good behaviour N APR 26  
Guilfoyle, Jane They're right behind you! (Jane Guilfoyle, Katie Jones) N FEB 7  
Guns Shotguns TB MAY 132

## H

Hacker Young Sharing your options N MAY 18  
Haines Watt Problem solver (Mark Blayney) N MAY 23  
Haji-Ioannou, Stelios easyPeasy - Jenny Hirschhorn A APR 39

Hallsworth, Fred Arty Andersen (Fred Hallsworth and Chris Campbell) N APR 19

Hamill, Keith WH Smith's FD leaves N MAY 19

Harding, Frank Scottish takeover N MAR 13

Harmonisation see Tax harmonisation

Harris, John Leonard Summary reports I MAR 108

Harrods Supermarkets N JAN 23

Hart, Mr Chelsea BS chairman resigns over enquiry N JUN 12

Haughey, Charles Former Irish PM settles tax issue N MAY 19

Hay Management Consultants Bad call N FEB 18

Hays Allan Summary reports I JUN 136

Headway Cycling against the odds (Jim Bush) N APR 25

### Health and welfare

A sporting chance - Trisha Greenhalgh A MAY 67  
Breathe easy (halitosis) - Dr Trisha Greenhalgh A FEB 60

Read it right - Dr Trisha Greenhalgh A APR 74

Stream of consciousness (hay fever) - Dr Trisha Greenhalgh A MAR 58

The STD codes - Trisha Greenhalgh A JAN 64

Tried and tested - Trisha Greenhalgh A JUN 69

Hennes & Mauritz Retail insolvencies set to rise N JAN 12

Henry Sijthoff Award A curate's egg - Trevor Pijper A MAY 119

Hewitt, Patricia MP

Accountant takes the rap over IR35 advice N JAN 16

It's pay-back time N JAN 22

Highbury House Communications plc Companies successfully avoided the millennium bug RA APR 114

Higher Education Statistics Agency Ltd Going concern transfers TB JUN 122

Hill, David John Summary reports I JUN 136

Hill & Smith Loss reduced post-FRS 12 RA APR 114

Hiller Hopkins Summary reports I FEB 119

HLB Kidsons Kidsons elects new MP (Ray Greatorex) N MAR 13

Hobberman, Brent Spontaneous combustion - Liz Fisher A JAN 30

HobbyNet Internet Capital FB APR 66

Hockney, Michael Serving a broad church (David Hunt and Michael Hockney) - Brian Singleton-Green A FEB 118

Holden, P C Summary reports I MAR 108

Holmes, Geoffrey Holmes (Obituary) N FEB 6

Holt, Nick Klegal names managing partner N JUN 12

### Hong Kong

Electronic lodgment TB MAY 139

Tax form changes TB MAY 139

Honours list Accountants honoured N FEB 6

Hope and Homes for Children Charity reports awards N APR 20

Horman, Geoff 'Beginning of the end' for the ICAEW N FEB 5

Horwath Clark Whitehill

Summary reports I MAR 108

We are family N MAR 17

House, John Round another table A MAY 114

### House of Lords

Going to the Lords - Dame Sheila Masters A MAY 153

House of Lords Act 1999 PB JAN 74

Two CAs elevated to Lords (Dame Sheila Masters and David Shutt OBE) N MAY 19

Howells, Kim

Kim Howells appointed CSR minister PB JUN 86

New DTI role N MAY 23

Howie Holdings Pension fund deficit is 'significantly reduced' RA APR 114

HRH, the Princess Royal A family affair (Richard Brandt) N JAN 6

HSBC

Banking N JUN 23

HSBC (apology) FB MAY 65

The reasonable responses test returns (Midland Bank v Madden (2000)) PB JUN 90

HSBC Holdings

Banking N MAY 26

Internet N MAY 26

HSBC Ventures (UK) Call HSBC and grow FB FEB 53

Hughes, Duncan Stewart Summary reports I JUN 136

## Human rights

Regulation of Investigatory Powers Bill PB MAR 69  
Tax and human rights TB JAN 91

## Hungary Closing the gap - Ed de Bruin A JUN 108

Hunt, David Serving a broad church (David Hunt and Michael Hockney) - Brian Singleton-Green A FEB 118  
Hunter, Mark Fitness and fun at the Plc awards (Michael Balfour and Mark Hunter) N APR 19  
Hunter, Norman Mind your legs! N MAR 13  
Hurley, Jim Bright young things to head up E&Y (Jim Hurley, Richard Bobrow and Beth Brooke) N JUN 8  
Hyde, Sarah Image enhancer (Gerard J Lagerberg and Sarah Hyde) - Beth Corning A MAY 52

## IAS

Clash of the standards N MAY 12  
Closing the gap - Ed de Bruin A JUN 108  
Convergence and cooperation - David Cairns A APR 122  
EC proposes new standard N APR 10  
Hedging in perspective AS JUN 102  
IOSCO endorses IASs (Stig Enevoldsen) N JUN 7  
SEC demands regulator N APR 10  
Volkswagen takes the international route N MAR 8

## IAS 1 Operating and financial review AS APR 118

IAS 8 Profit or Loss for the Period, Fundamental Errors and Changes in Accounting Policies Policy consistency AS MAY 123  
IAS 16 Property, Plant and Equipment IASC update PB FEB 69  
IAS 19 (Revised) Employee Benefits Accountants rank harmonisation above transparency N MAR 12  
IAS 21 The Effects of Changes in Foreign Exchange Rates Reporting currency AS MAY 123  
IAS 36 Impairment of Assets A cautionary tale - Paul Rodgers A JAN 96  
IAS 37 Provisions, Contingent Liabilities and Contingent Assets FRS 12's legal obstacles - Peter Trevett QC and Jolyon Maughan AI JUN 94

## IAS 39 Financial Instruments: Recognition and Measurement

Banks want to improve dialogue with IASC N MAY 12  
IAS 39 - guidance AI JUN 97  
The standard-setter and the Sin Bin - Ron Paterson - MAY 126

## IAS 40 Investment Property

A clearer picture - Peter Clark A JUN 113  
Investment property A MAY 128

## IASC (International Accounting Standards Committee)

America to the rescue? - Brian Singleton-Green A MAY 21  
ASB says CCAB decision on IASs is premature N JAN 6  
Bank want to improve dialogue with IASC N MAY 12  
Contributions received - G4+1 discussion paper PB FEB 69  
Convergence and cooperation - David Cairns A APR 122  
Draft interpretations AI JUN 97  
Hands-on samba tuition N APR 10  
IASC approves new constitution N APR 10  
IASC begins overhaul N FEB 15  
IASC starts insurance shake-up N JAN 12  
IASC update PB FEB 69  
Investment property A MAY 128  
ISAs: Esperanto or Tower of Babel? - Ruud Vergoosen AI MAY 110  
Round another table A MAY 114  
Support for E65 A MAY 128  
Treatment of leases PB APR 107  
Volcker to head up IASC trustees (Paul Volcker) N JUN 10  
Writing on the wall L JUN 24

## ICAA (Institute of Accountants in Australia)

Australians call for action N MAY 12  
Superannuation funds (Australia) TB JUN 123

## ICAEW (Institute of Chartered Accountants in England and Wales)

ABG Professional Information N JAN 19

Accountants rank harmonisation above transparency N MAR 12

Accounting Policies: Compliance with Statements of Recommended Practice OM MAY 170

Amendment to (draft) Financial Reporting Standard OM MAY 170

'Beginning of the end' for the ICAEW FEB 5

Breathe deeply (members' website) N JAN 19

CAJEC Guidance/Interpretation Note OM MAY 165

CAJEC International note I JAN 113

Chinese walls - ICAEW guidance PB MAR 67

Company law review - ICAEW responds PB MAR 68

Confidential information PB MAR 67

Conflicts of interest and confidentiality OM APR 164

Dame Sheila takes aim at Europe N FEB 14

Division to head independence review (Ian Hay Davison) N MAY 9

Enterprises (e-comm accreditation) I JUN 138

Ethnic monitoring L JAN 107

Famous five (Dame Sheila Masters) N JAN 9

For small business - Clive Lewis A JAN 110

FRED 20 - ICAEW response PB APR 100

Future fantastic? - Beth Corning A JAN 60

ICAEW calls for flexible approach PB APR 100

ICAEW calls for investigation N MAR 6

ICAEW keeps members in focus N JUN 10

ICAEW may opt for designated status N JUN 10

ICAEW relaxes the rules N MAY 17

ICAEW to supply its own training materials N APR 12

ICAEW v human rights L APR 30

Institute calls for better audit cap (Graham Ward) N APR 7

Money laundering - ICAEW revised guidance PB FEB 69

More TES questions - Mike Downing A JAN 103

On your marks A MAY 156

Plain disgusting L MAY 29

Practitioners and tax authorities TB APR 129

Profession split over audit threshold (Gerry Acher) N JAN 5

PwC to face AIDS N JUN 16

PwC's role in TransTec affair questioned N FEB 11

## Receipt of Information in Confidence by auditors OM APR 165

Regulation of firms - ICAs' response to FSA PB MAR 67

Regulations relating to the Use of the Description 'Chartered Accountants' and to General Affiliates of the Institute of Chartered Accountants in England and Wales ER MAY 166

Senior management arrangements - ICAEW response PB APR 101

Serving a broad church (David Hunt and Michael Hockney) - Brian Singleton-Green A FEB 118

Short memory L FEB 112

Slow death by red tape (survey) N JAN 18

Special meeting 1999 I JAN 13

The final frontier - Tim Bennett A MAR 99

The story so far - Douglas Lumbias A MAR 106

The trouble with rules - Chris Swinson A APR 98

Time for change - Charles Russam A MAY 155

Two-horse race (vice presidential election) N FEB 15

Ward weighs in - Brian Singleton-Green (Graham Ward) A JUN 134

We'll win students back next year, says Institute N MAR 10

We're still accountants! - Noel Kellaway A JAN 111

What's your problem? - Robert Maas A FEB 106

Who's the winner? L MAR 102

Whither practice? - Alan Taylor A MAY 154

Working peer (Lord Sharman) - Brian Singleton-Green A APR 90

Wyman wins VP vote (Peter Wyman) N MAR 6

see also Professional conduct; Regulation; President's page; Tax Faculty

## ICAI (Institute of Chartered Accountants in Ireland) ICAI calls for Oversight Board N MAR 10

### ICAS (Institute of Chartered Accountants of Scotland)

'Beginning of the end' for the ICAEW N FEB 5

Gregorian slant (Grenville Johnston) N MAY 17

ICAS moves south of the border N JUN 10

ICAS syllabus L APR 31

One more brick in the wall (Grenville Johnston, Isobel Sharp) N FEB 11

Practitioners and tax authorities TB APR 129

Scottish youth orchestra (Calum Dovids) N JAN 10

The new ACA: protecting the future - Dame Sheila Masters I MAR 104

We'll win students back next year, says Institute N MAR 10

## Iceland Supermarkets N JAN 23

ICF Competitive loans FB MAY 65

ICI Auditors are flavour of the month N JUN 14

iDealing.com Net deals N JUN 64

## IFAC (International Federation of Accountants)

Computers - new EDs AI JUN 97

Fraud and error AI JUN 97

IFAC calls international firms to arms N FEB 6

Managing IT projects PB FEB 70

Scottish takeover N MAR 13

## ILC (Insolvency Licensing Committee) see Insolvency, Professional conduct

Image consultants Image enhancer - Beth Corning (Gerard J Lagerberg and Sarah Hyde) A MAY 52

Imagination Technologies Fitness and fun at the Plc awards (Michael Balfour and Mark Hunter)

N APR 19

## Imperial Tobacco Recent results RA FEB 85

In re a company (No 005174 of 1999) When an administrator adopts a contract of service - David

Kobrin PB FEB 73

Incorporation KPMG incorporates consulting arm N MAR 6

Indigo Capital Mezzanine capital FB JAN 56

Industrial action Changes to industrial action ballots code PB JUN 90

Industrial buildings Industrial buildings allowance TB FEB 96

Inflation Policy options - David Kern ET MAR 61

Information access Free for all A JAN 58

ING Banking N MAY 26

Indain Revenue see Taxation

Innovation Re-inventing British innovation - Beth Corning A FEB 22

Innovest 'Green' investment brings greater returns N JAN 12

Insider dealing Revenue tackles insider dealing N MAY 9

## Insolvency

A fresh start for bankrupts PB MAY 100

Administration proposals: creditor/court approval - Denis Keenan PB JAN 74

Bankruptcy bans PB FEB 72

Bankrupts aren't criminals, says Byers N MAY 14

Bank's payments-out were void - Stephanie Cooper PB FEB 73

Banks force climb down N MAR 13

Bill will stop rogue directors, says DTI N JAN 12

Employees working outside the UK PB JUN 90

Ford sues AA N APR 16

Insolvency PB MAY 100

Insolvency Bill PB JAN 73, PB MAR 68

Interest payable after liquidation starts TB MAY 136

New Year hangover N JAN 22

Profit warnings down on 1999 N MAR 17

Retail insolvencies set to rise N JAN 12

Versailles leaves little to creditors N MAY 19

When a foreign company can be wound up - David Segar PB MAY 103

When an administrator adopts a contract of service - David Kobrin PB FEB 73

see also Professional conduct; SPI

## Institute for Fiscal Studies EU Corporation tax debate opens up N JUN 15

Institute of Chartered Accountants in England and Wales see ICAW

Institute of Chartered Accountants in Ireland see ICAI

Institute of Chartered Accountants of Scotland see ICAS

Institute of Directors see IoD

Institute of Indirect Taxation Practitioners and tax authorities TB APR 129

## Insurance

Cover for key people FB FEB 53

IASC starts insurance shake-up N JAN 12

Insurance FB FEB 53, FB MAR 50

Insurance-backed building services TB JAN 90

Insurance companies and Lloyd's members TB APR 141

Life insurance companies TB FEB 96

Tax trap on endowment policy top-ups TB FEB 102

Value of euro for insurance companies PB FEB 71

VAT changes for Lloyd's TB MAR 88

see also Lloyd's of London; individual companies

**Insurers** Insurers TB JUN 117

**Intangible assets**

Our developing economy - Charles Leadbeater AI JUN 93  
see also FRS 10

**Intellectual property** Know your rights - Vivien Irish A FEB 109  
Interbrew Brewing N JUN 23  
Internal Revenue Service Jackpot (John Carpenter) N JAN 19  
**International Accounting Standards Committee** see IASC  
International companies International companies TB MAR 83  
International Federation of Accountants see IFAC  
International intelligence Global resources A JAN 58

**Internet**

A share-raising experience? - Sarah Perrin A MAY 40  
Benz means money N JUN 64  
Cisco in the fast lane N MAY 13  
Cyberspace patrol (Abuse) - Lesley Meall A APR 72  
Don't go out without one A FEB 54  
Free for all FB MAR 52  
Gateway to tax advice FB MAY 66  
Get together N JUN 64  
Getting ostrich quick - Stuart Burns A MAY 50  
Global resources A JAN 58  
In a spin (MP3) - Liz Fisher A FEB 28  
Internet barter AS MAY 120  
Internet discounts TB APR 130  
It's dead. But not as we know it FB MAY 66  
It's never enough N MAY 13  
Jam today - Alison Classe A MAR 49  
Keeping up with accounting rules FB MAY 66  
Learning languages A JAN 58  
Link-up with government N MAY 23  
Net statements N APR 14  
New world order N FEB 12  
Online database of UK training courses FB MAY 66  
Online incorporation FB JUN 56  
Pointers for practitioners A JAN 58  
Private investor-power FB APR 66  
Reality bites N MAR 17  
Sage buys CSM N MAY 13  
Share options' NICs make dot.coms uncompetitive N MAY 8  
Small business benefits A FEB 55  
Spontaneous combustion (Brent Hoberman) - Liz Fisher A JAN 30  
Surfers opt for money sites N MAY 23  
They can take their pick FB MAR 50  
Virtually professional - Alison Classe A MAR 56  
Websites and servers TB JUN 119  
What the dot is going on? (Search engines) FB MAR 52  
Would you credit it? - Pat Sweet A FEB 39  
**e-commerce/e-business**  
Accounting for e Business (website list) A MAY 85  
Accounting for the New Economy - Ken Rigelsford and Isobel Sharp A MAY 124  
BDO signs e-commerce deal N FEB 10  
Boo-who? N JUN 20  
Business to business online trading environments (website list) A MAY 86  
Business-to-business trading online benefits big and small FB APR 70  
Contracting in cyberspace - Sarah Coe A JAN 102  
Eat or be eaten (Online start-ups) - Lindsay Nicolle A JUN 45  
E-commerce assistance from Customs TB JUN 121  
E-filing takes off (US) US TB JUN 123  
Electronic commerce TB FEB 96  
Electronic lodgment (Hong Kong) TB MAY 139  
Freeserve and Barclays unite FB MAY 65  
Get together N JUN 64  
If you can't keep up - go, says PwC N JAN 18  
Internet filing TB JUN 118  
Join the revolution (Graham Ward) A MAY 160  
La Comédie Française (France) N JUN 64  
Net deals N JUN 64  
No new internet taxes (USA) TB MAY 139  
On line for a rise N FEB 18  
Online and bespoke - Peter Holgate A APR 108  
Spend, spend, spend - Tony Reardon A APR 88  
The cyber space race is on - Rashpal Hullait C JUN 81  
Traditional values - Brian Singleton-Green N JUN 24  
UK plc faces e-erosion N JUN 12  
UK plc: online or on the scrap-heap? N JAN 15  
**e-communication/e-mail**  
Bills before Parliament PB JUN 73  
Blowing bubbles N MAR 10  
CAJEC International note I JAN 113  
FASB studies web of financial data N MAR 9  
Government nudges companies into the electronic age N MAR 12  
Net competitors N JUN 64  
Who @re you? - Lesley Meall A APR 64

Internet Direct Jam today - Alison Classe A MAR 49  
Internet Entertainment Group Porn goes public - Lesley Meall A APR 44  
Interpreters Use of interpreters in tribunals TB MAY 137  
Investigation Regulation of Investigatory Powers Bill PB MAR 69

**Investment**

A clearer picture (Property) - Peter Clark A JUN 113  
A missed opportunity? - Damon Bristow A MAY 63  
Accounting for OEICs PB APR 100  
Capital payments from an offshore trust TB APR 133  
Cash management FB MAY 65  
Fact sheet for unit trust investors PB JUN 85  
Free for all FB MAR 52  
Getting ostrich quick - Stuart Burns A MAY 50  
'Green' investment brings greater returns N JAN 12  
IAS update (Property) PB FEB 69  
Internet N MAY 26  
Investment property A MAY 128  
Investors Compensation Scheme 2000 levy PB JUN 86  
ISAs: Esperanto or Tower of Babel? - Ruud Vergoosen AI MAY 110

Opportunities from Techinvest FB MAR 50

Over the hump? - Mark Selway A APR 68  
Publity aids private investors FB JUN 61  
Risks of high income products PB APR 100  
SEC eases rules PB JAN 72  
Staging a comeback - Liz Fisher A JUN 41  
Surfers opt for money sites N MAY 23  
Unit-trusts and OEICs TB JUN 118  
Wales is leaking N MAY 23  
see also Pensions; Shares; Stock exchanges

**Investor protection** FESCO defines professional investors PB MAY 93

**IoD (Institute of Directors)**  
Directorial debut N FEB 14  
Help for small firms criticised N MAY 23

**IOSCO (International Organisation of Securities Commissions)**  
IOSCO endorses ISAs (Stig Enevoldsen) N JUN 7  
ISAs: Esperanto or Tower of Babel? - Ruud Vergoosen AI MAY 110  
Operating and financial review AS APR 118  
SEC deals another blow to PwC N MAR 6  
IPR (Independent professional review)  
Mixed response to audit threshold changes (Teresa Graham) N MAY 7  
So what happens now? - Danielle Stewart A MAY 148

**Iraq** Accountant to appeal N JAN 6  
Ireland, Republic of Former Irish PM settles tax issue (Charles Haughey) N MAY 19  
Iron Bed Company, The You've made your bed. Now lie in it - Emma Keelan (Anne Notley) A MAY 34  
Irwin, David Smallest comes first N MAR 14  
ISAs (Individual savings accounts) see Investment

**IT (Information technology)**  
A tangled web - Rob Yeung and David Langdon A JAN 52  
Auditors are flavour of the month N JUN 14  
Big brother is watching N APR 26  
Companies in the electronic age PB APR 101  
Computer rage N APR 19  
Computers - new EDs AI JUN 97  
Control freaks (PCs) - Alison Classe A JUN 36  
easyPeasy - Jenny Hirschhorn (Stelios Haji-Ioannou) A APR 39  
IT use TB APR 139  
Managing IT projects PB FEB 70  
Parlez-vous XML ou XBRL? - Ian D Wright A MAY 72  
Pointers for practitioners A JAN 58  
Porn goes public - Lesley Meall A APR 44  
Risky business - Lindsay Nicolle A MAY 83  
Spend, spend, spend - Tony Reardon A APR 88  
Taming the budgeting beast - Alison Classe A MAY 82  
The Lazarus of the PC world - Paul Nesbitt A MAY 60  
The Price is Right - Tony Reardon A MAY 81  
UK.com leads Europe - Lindsay Nicolle A MAY 70  
see also Internet; Software

**Italy**  
Stock option plans A MAY 128  
Stock option rights TB MAY 139  
Tax on capital injections TB MAY 139  
Tax haven tax hike TB MAY 139

**Investor, Doug** Executive pay N APR 26

**J**

**Jackson, Frank** Accountants honoured N FEB 6  
Jackson, Robert ACCA acted fairly N MAY 13  
Jacobs, Alex Information is empowerment N FEB 16  
James, Gerald Accountant to appeal N JAN 6  
James Finlay Recent results RA JUN 99

**Japan**  
Accounting 'big bang' AI JUN 97  
Commercial code audits PB APR 107  
Properties for sale PB APR 107  
Reshaping standards - Masahiro Seki A JUN 110  
Tax reform 2000 TB APR 136

**JDS (Joint Disciplinary Scheme)**  
Accountant to appeal N JAN 6  
Chelsea BS chairman resigns over enquiry N JUN 12  
PwC to face AJDs N JUN 16  
Versailles auditors referred to JDS N APR 16

**Jeffrey, Bill** PwC's role in TransTec affair questioned N FEB 11  
**Jellyworks** Jam today - Alison Classe A MAR 49  
Jennings No early adoption of FRS 15 RA FEB 85  
Jeremiah, Debbie A walk on the wild side N JAN 20

**JCPA**  
Commercial code audits PB APR 107  
Properties for sale PB APR 107

**John Muir Trust** Accountant sells Ben Nevis (Duncan Fairfax-Lucy) N MAY 19  
John Whitehouse & Co Audit Registration Committee I APR 163  
Johnson, Peter Scottish takeover N MAR 13

**Johnston, Grenville**  
Gregorian slant N MAY 17  
One more brick in the wall (Grenville Johnston, Isobel Sharp) N FEB 11

**Johnston Press**  
How they're accounting for goodwill on acquisition RA MAY 112  
Recent results RA MAY 113

Joint Disciplinary Scheme see JDS  
Joint ventures see Mergers  
Jones Averis Summary report I JAN 112

Jones, Digby  
CBI's new boy is a break with tradition N JAN 22  
Fighting the good fight N JUN 19

Jones, Ella What a pearl (Archbishop George and Mrs Carey, Ella Jones, Harriet Woollard, Mayor of Lambeth) N MAY 8  
Jones, Katie They're right behind you! (Jane Gulfoyle, Katie Jones) N FEB 7  
Jones, Tom Round another table A MAY 114

Jones, Vinnie  
Disgusted L APR 30  
Appalled L APR 30

Jordans  
Company formation FB JAN 56  
Search services FB MAR 50

Joyce, Peter  
Accountants honoured N FEB 6  
JS & Co Audit Registration Committee I JAN 112

J Sainsbury PLC  
Retail N FEB 20  
Supermarkets N JAN 23

JS Software Technologies Share options' NICs make dot.coms uncompetitive N MAY 8  
JS Belt & Co Summary reports I FEB 120  
J Sherman and S Perrilly Status of costs incurred after VAT registration TB JUN 120  
J Stanway Johnson & Co Audit Registration Committee I JUN 137

## K

Karmak Don't go out without one A FEB 54  
Kazakhstan Bright idea N APR 18  
Keddie, Moyra ACCA appoints new president N JUN 10  
Keevil, Michael Frederick Summary reports I APR 163  
Kelvin, Ray Non-raise FD (Lindsay Page and Ray Kelvin) N MAY 18  
Kemp-Welch, Sir John LSE votes for historic change N APR 8  
Kennedy, Charlie MP Thanks (for) giving day N JAN 18  
Kentfield, Graham IPs say 'yes' to name change N FEB 12  
Kewley, W R Jolly good idea L MAY 29  
Kidd, Michael No Kidding N MAR 9  
Kidsons Imprey Summary reports I MAR 108  
King, David James Summary reports I MAY 164  
Kingfisher Group Retail N JAN 23, N FEB 20  
Kingon, Stephen Accountants honoured N FEB 6  
Kingscott Dix & Co Summary reports I MAR 108  
Kingston Telecom FTSE 100 N APR 28  
Kingston University We are family N MAR 17  
Kinnock, Neil EC told to improve accounts N JUN 15

KLegal  
KLegal names managing partner (Nick Holt) N JUN 12  
KLegal takes flight N FEB 10

Kleinwort Benson Mezzanine Capital Mezzanine capital FB JAN 56

KPMG  
Academic award for back-to-college mum (Angela Eden) N APR 16  
Accountants farmed out N JAN 12  
'Beginning of the end' for the ICAEW N FEB 5  
CBI's new boy is a break with tradition (Digby Jones) N JAN 22  
Chinese walls - ICAEW guidance PB MAR 67  
Going to the Lords - Dame Sheila Masters A MAY 153  
Grant Thornton acquires KPMG Norwich N FEB 10  
ICAS moves south of the border N JUN 10  
Ignore it at your peril N MAR 17  
KPMG finally about to float N JUN 7  
KPMG reports double-digit fee-income growth N FEB 7  
Mergers are falling, KPMG says N JAN 10  
Mergers on the horizon in China N JUN 9  
New fraud powers for Revenue N JAN 16  
SEC did not force split, says PwC (James Schiro) N MAR 5  
The consultancy contradiction - Steve Hughes N JUN 18  
UK plc: online or on the scrap-heap? N JAN 15

KPMG Consulting  
KPMG finally about to float N JUN 7  
KPMG incorporates consulting arm N MAR 6

Kunick  
Accountability and internal controls RA MAR 78  
Recent results RA MAR 79

Kuwait Petroleum  
Desert Storm II TB MAR 86

L  
LA Fitness Fit for anything - Jenny Hirschhorn (Fred Turok) A JUN 32  
Labour markets Still more jobs - David Kern ET MAY 91  
Lafarge Building N MAR 16, N MAY 26  
Lagerberg, Gerard J Image enhancer - Beth Coming (Gerard J Lagerberg and Sarah Hyde) A MAY 52  
Lambeth Palace What a pearl (Archbishop George and Mrs Carey, Ella Jones, Harriet Woollard, Mayor of Lambeth) N MAY 8  
Lan, Henry Kam Insolvency Licensing Committee I APR 163

Land registry Statutory Instruments PB MAR 69  
Landrover Car industry N APR 28

Lastminute.com  
Internet N MAR 16, N APR 28  
Private investor-power FB APR 66  
Spontaneous combustion (Brent Hoberman) - Liz Fisher A JAN 30

Lastminutetravel.com Net competitors N JUN 64  
Late payment see Debt  
Laurence Linchis Summary reports I JUN 137  
Lavendon How they're accounting for goodwill on acquisition RA MAY 112

Law  
Company law review - ICAEW responds PB MAR 68  
Company law will apply to LLPs N MAR 13  
Conditional fee agreements PB APR 101  
Contracting in cyberspace - Sarah Coe A JAN 102  
Failure to file accounts: a private prosecution PB MAY 99  
Is Caparo still good law? - Jane Howard A APR 149  
Know your rights - Vivien Irish A FEB 109  
Legal Aid: tax points TB MAY 138  
Much obliged - Peter Souster A JAN 100  
Sharing your options (Divorce) N MAY 18  
Technology N MAY 26  
Wrong again! - Emile Woolf and Moira Hindson A APR 150  
Royal Assent  
House of Lords Act 1999 PB JAN 74  
The Contracts (Rights of Third Parties) Act 1999 PB JAN 74  
see also Law case review; Law Society; Liability; Litigation; SI (Statutory Instruments); Tax case review

Law case review  
Administration proposals: creditor/court approval - Denis Keenan PB JAN 74  
Bank's payments-out were void - Stephane Cooper PB FEB 73  
Criminal proceedings stayed in administration - Denis Keenan PB APR 102  
Dividend payments recovered from directors - Denis Keenan PB APR 104  
Employer enforces restrictive covenant - Stephane Cooper PB JUN 88  
Liability for a dud cheque - Paul Niekrirk PB APR 102  
On registering a charge - Denis Keenan PB JUN 87  
Priority for tax and NI in administration - David Kobrin PB JUN 87  
Woolf and experts PB JAN 74

Court of Appeal  
Accountants' liability in a state of transition - Denis Keenan PB FEB 72  
Auditors' liability - David Sagar PB MAR 69  
Surprise! Surprise! - Paul Niekrirk PB MAY 103  
When a foreign company can be wound up - David Sagar PB MAY 103

High Court  
Directors can owe a duty to individual shareholders - David Kobrin PB MAY 102  
Multiple receivers - Stephane Cooper PB MAY 100  
When an administrator adopts a contract of service - David Kobrin PB FEB 73

Scottish Court of Session  
Directors and non-cash asset acquisition - Denis Keenan PB MAY 102

Law Society  
Banks force climb-down N MAR 13  
Don't go out without one A FEB 54  
Law Society in disarray N APR 20

Leach, Trevor Summary report I JAN 112  
Leader Staff & Co Summary report I JAN 112  
Learer Roberts Summary reports I MAY 164  
Learning and Skills Council, The Business skills N MAY 23

Leases/lease accounting  
Hidden gearing - Mike Ringer and Jeffrey Unerman A JUN 104  
Lease accounting: a new approach? - Hans Nailor AI FEB 79  
Lease accounting proposals 'threaten' FRS 5 N MAY 18  
Leases - the end of the world? - Kevin Singleton AI MAR 74  
Leasing FB MAR 50  
Rise in short-term leases in prospect N JAN 10  
Stamp duty on further lease TB FEB 99  
Treatment of leases PB APR 107

Ledgers Virtually professional - Alison Classe A MAR 56  
Legal & General Small but deadly N MAR 17  
Leigh Christou & Co Audit Registration Committee I JUN 137

Leisure, tourism and travel  
Tour operators' margin scheme TB FEB 100  
Travel FB JUN 61  
Travel on a budget N APR 26

Lemarchard, Laurent Channel hoppers N APR 26  
Levitt, Arthur SEC to review audit independence rules N JUN 8  
Levy Gee New Year hangover N JAN 22  
Lewis, Mark KLegal names managing partner (Nick Holt) N JUN 12

Liability  
Accountants' liability in a state of transition - Denis Keenan PB FEB 72  
Defend your privy - Jane Howard A JUN 116  
Is Caparo still good law? - Jane Howard A APR 149  
Liability for a dud cheque - Paul Niekrirk PB APR 102  
See you in court - Emile Woolf and Moira Hindson A MAR 96  
Wrong again! - Emile Woolf and Moira Hindson A APR 150  
Y2K again RA JAN 105

Liberty Media Media N FEB 20  
Libya Over the hump? - Mark Selway A APR 68  
Limited liability partnerships see LLPs  
Linchis, Laurence Stephen Summary reports I JUN 137  
Lipworth, Sir Sydney Well appointed (Sir David Tweedie and Sir Sydney Lipworth) N JAN 10

Listed buildings  
Listed building TB JAN 91  
Listed cottage wall TB JAN 89

Listing rules

Company announcements PB FEB 70  
FSA's responsibility as UK listing authority PB FEB 70

#### Litigation

E&Y makes huge shareholder payout N FEB 11  
Illiberal tendencies L JAN 107  
PwC in dog house N MAR 12  
Wrong again! - Emile Woolf and Moira Hindson A APR 150

Littlejohn Fraser Summary report I JAN 112  
Littlewoods Organisation plc Agents: non-monetary consideration TB JAN 90  
Livebait Restaurants N JAN 23

Liverpool FC Football N JUN 23

Livingstone Guarantee  
Global M & A FB MAR 50  
They can take their pick FB MAR 50

Llamblas, Douglas The story so far - Douglas Llamblas A MAR 106

Lloyd's of London  
Insurance companies and Lloyd's members TB APP 141  
Lloyd's underwriters TB FEB 95  
Services supplied to names TB FEB 102  
VAT changes for Lloyd's TB MAR 88

Lloyds TSB Banking N MAR 16

LLPs (Limited liability partnerships)  
Company law will apply to LLPs N MAR 13  
Limited Liability Partnerships Bill PB JAN 73  
LLPs get dedicated SORP N APR 8

Loans see Credit  
London Business Links Help for Entrepreneurs FB APR 66  
London Society of Chartered Accountants Thanks (for) giving day (Charles Kennedy MP) N JAN 18  
London Stock Exchange see Stock exchanges  
Lucent Technologies Profits N MAY 26  
Luckhurst, Barrington Henry Summary reports I APR 162  
Luminent Blowing bubbles N MAR 10  
Lycos Europe Internet N APR 28

Marconi Aerospace N JAN 23  
Marconi Electronic Systems Aerospace N JAN 23  
Marcus, Martin Chelsea BS chairman resigns over enquiry N JUN 12

#### Marketing

Hospitable locations - Steve Hughes A JUN 62  
Touting with clout - Sharon Smith A MAR 54

Marks Barfield The architect of her own fate (Julia Barfield) - Paul Nesbitt A MAR 22

#### Marks & Spencer

Retail N JAN 23, N FEB 20, N MAR 16  
Retail insolvencies set to rise N JAN 12  
Textiles N MAR 16  
The three-year cap TB APR 133

Mason, Peter Rat a VAT tat (Peter Mason) N JUN 14

#### Masters, Dame Sheila

Dame Sheila takes aim at Europe N FEB 14  
Famous five N JAN 9  
Two CAs elevated to Lords (Dame Sheila Masters and David Shutt OBE) N MAY 19

Mathieson, Robin Scottish takeover N MAR 13  
Maude, Francis MP Short memory L FEB 112  
Maxwell, Robert PwC's role in TransTec affair questioned N FEB 11  
Mayo, John Accountants honoured N FEB 6  
Mayor of Lambeth What a pearl! (Archbishop George and Mrs Carey, Ella Jones, Harriet Woollard, Mayor of Lambeth) N MAY 8

Mazars Neville Russell  
PwC falls foul of Panel N FEB 11  
Vive la différence (survey) N JUN 14

MBA's see Education and training  
MBOs (Management buy-outs) Finance FB JUN 61  
Media Metric Internet N JAN 23  
Media One Media N FEB 20  
Media, the Mixing business with pleasure (Alan Flitcroft and Christine Corner) - Anna Walsh A JUN 34  
Mentoring A helping hand - Jenny Hirschorn A MAR 44  
Menzies Summary reports I MAR 108  
Mercurium E-commerce N JUN 23  
Mercury

#### Mergers

Banking N MAR 16, N MAY 26, N JUN 23  
Culture Club - Rob Yeung and David Langdon A MAY 55  
Ernst & Young ties up merger deal N APR 7  
Food N MAR 16  
Grant Thornton acquires KPMG Norwich N FEB 10  
Insurance N MAR 16  
Leisure N JUN 23  
LSE/Deutsche plans emerge N MAY 18  
M & A activity up (survey) N JUN 20  
Media N MAY 26  
Merger accounting A MAY 128  
Mergers are falling, KPMG says N JAN 10  
Mergers on the horizon in China N JUN 9  
New world order N FEB 12  
Pan-European bourse soon? FB JUN 61  
Retail N MAR 16  
Sage buys CSM N MAY 13  
Telecoms N MAR 16  
Textiles N MAR 16  
We want to be together N FEB 18

Merrill Lynch Internet N MAY 26  
Metro Retail N FEB 20  
Mexico KPMG incorporates consulting arm N MAR 6

#### Microsoft

Cisco in the fast lane N MAY 13  
Media N FEB 20  
Technology N APR 28, N MAY 26

Microsoft UK plc UK pic faces e-erosion N JUN 12  
Middleton, Peter

Midland Bank see HSBC  
Midland Laundry Group How they're accounting for goodwill on acquisition RA MAY 112  
Mid-tier firms Consolidators move in on mid-tier firms N JAN 6

#### Millennium, The

A new age of ideas - Robert Bruce A JAN 41  
An economist's lot is not a happy one - Edward Menashy ET JAN 66  
Companies successfully avoided the millennium bug RA APR 114  
Down time N FEB 14  
It's a bug ball N FEB 15  
Strange days - Tony Reardon A JAN 42  
Thoughts for a new millennium - Dame Sheila Masters I JAN 108  
Watch out for the bug, businesses warned N FEB 14  
Y2K AS JAN 84

Millennium Book Appeal Old books, new students N MAY 18  
Miller, Anthony Summary reports I MAR 108  
Mills, Peter George Summary reports I JUN 136  
Minimum wage see Employment  
Minto, Brian Lundie Accountants honoured N FEB 6  
Mitsubishi Trust & Banking Corporation Banking N MAY 26  
MMC (Monopolies and Mergers Commission) see Mergers

#### Money laundering

FATF clamps down on laundering, names and shames Austria N MAR 12  
FSA to fight money laundering N MAY 18  
Laundering in public N FEB 18  
Money laundering - ICAEW revised guidance PB FEB 69

Moneyopolis.com Ernst & (very) young N APR 18

## M

McCartney, Ian UK plc: online or on the scrap-heap? N JAN 15  
McGurk, David Summary reports I APR 163  
McGurran, Brendan Anthony James Summary report I JAN 112  
McKay, Kevin Profits N MAY 26  
Mackenzie, Seánad Start-ups a speciality FB APR 66  
McMath, Judith Northern star N FEB 18  
Majestic Wines Drink N JAN 23  
Malaysia Three exposure drafts issued A MAY 128

#### Management

A degree of effort - Philip Schofield A APR 77  
A helping hand - Jenny Hirschorn A MAR 44  
A new age of ideas - Robert Bruce A JAN 41  
A sporting chance N MAR 13  
A tangled web (Virtual teams) - Rob Yeung and David Langdon A JAN 52  
Bally for you? - Emma Keelan A MAY 56  
Cyberspace patrol - Lesley Meall A APR 72  
Definition is the key - Stuart Burns A MAR 42  
Do the right thing - Robert Bruce A JUN 48  
Dogged or dynamic? (Survey) N FEB 14  
Falling for it? - Stuart Burns A JAN 54  
Free fall - Robert Bruce A MAR 40  
Future fantastic? - Beth Corning A JAN 60  
Going private (Wealth management) - Richard Boutland A MAY 44  
Hedging your bets - Kenneth Lee A FEB 110  
Hospitable locations - Steve Hughes A JUN 62  
Jam today - Alison Classe A MAR 49  
Learn from their mistakes - Robert Bruce A FEB 44  
Managing IT projects PB FEB 70  
Minority rights - Stuart Burns A FEB 46  
No substitute for skill - Phil Lawman A APR 82  
Power to the people - Rob Yeung A FEB 47  
Responsibilities of financial firms' senior management PB FEB 70  
Senior management arrangements - ICAEW response PB APR 101  
Shaping your success (Against the Flow) - Colin Reeder A MAR 46  
Supplying the demand (Knowledge based economy) (Professor Richard Scase) - Anna Walsh A JUN 57  
Tacking the numbers game - Robert Bittlestone A FEB 50  
The Soul of the Century (Complexity management) - Roger Lewin and Birute Regine A JAN 46  
Time is of the essence - David West A JAN 50  
UK plc faces e-erosion N JUN 12  
Where in the world? - Sarah Perrin A APR 80  
Work harder or smarter - Lesley Meall A APR 84  
see also Asset management

Management buy-out see MBO

Manchester United FC  
English clubs lead football rich list (survey) N JAN 19  
Football N MAR 16

Mango Information is empowerment (Alex Jacobs) N FEB 16

Mannesmann  
Cheque mate (Klaus Esser, Rudolf Burkhardt) N FEB 10  
Telecoms N MAR 16

Mantix Moving on (Nigel Turnbull) N APR 26  
Maples, John Tories demand withholding tax veto N FEB 10  
Marc Vanmarsenille & Co Audit Registration Committee I JAN 112

**Monitoring** PwC to take on monitoring? N APR 16  
Monsanto GM foods N FEB 20  
Moore Rowland Summary reports I FEB 119  
Morgan, Rhodri Wales is leaking N MAY 23  
MORI UK plc: online or on the scrap-heap? N JAN 15  
Morland Brewers N JAN 23

**Mortgages**  
Extended CAT standards on mortgages PB JUN 85  
Mortgage endowments PB MAR 67  
Mortgage interest safety nets PB MAY 99

**M R Watson & Co** Audit Registration Committee I MAR 108  
**Multidisciplinary practices (MDPs)** A title of some importance - Brian Singleton-Green A MAY 21  
**Murray Johnstone Private Equity** Venture capital FB JAN 56  
**Myers Clark** Summary reports I MAR 108

## N

**National Audit Office** EC told to improve accounts N JUN 15  
**NASDAQ** see Stock markets  
**Nash & Co** Summary reports I JUN 137

**National Insurance**  
Childcare and NICs TB APR 139  
Employees to pay NICs N JUN 14  
End of the line for NICs? L FEB 113  
Extension of Class 1A NICs to benefits in kind TB FEB 95  
NICs on share options -- UITF draft abstract PB JUN 85  
NICs share options furore N APR 15  
Non-cash voucher from third parties TB MAY 132  
Priority for tax and NI in administration - David Kobrin PB JUN 87  
Provisions for NICs RA JUN 99  
Share fishermen TB MAY 133  
Share options' NICs make dot.coms uncompetitive N MAY 8  
Tax experts predict more IR35 grief N APR 14

**National Parks** Park Life - Dan Butler A APR 48

**National Westminster Bank**  
Accounting techniques: Royal Bank and BoS differ (Levelling the Playing Field) - Terry Smith and Alan Wetherspoon N JAN 10  
Banking N MAR 16  
Banks N JAN 23  
PwC resigns from Royal Bank audit N APR 11

**Nazim & Co** Summary reports I MAY 164  
Nelms, Christopher Famous five (Dame Sheila Masters) N JAN 9  
Net Investor Jam today - Alison Classe A MAR 49  
Netcom Consultants UK Whistleblower awaits decision N MAY 9  
Netherlands, The Parent-Subsidy Directive TB MAY 135  
New Bridge Consultants EMI scheme gets thumbs up FB JUN 61  
New Capital Investments Jam today - Alison Classe A MAR 49

**New Zealand**  
Earnings per share PB APR 107  
Employer accuracy crucial TB JUN 123  
Recognition for NZ Futures Exchange PB JUN 85  
Time to crop subsidies? - Daniel Butler A JAN 30

**News Communications & Media** Recent results RA JUN 83  
Next Retail insolvencies set to rise N JAN 12  
NFC FRS 12's impact RA MAR 79  
NHP Borrowings are remarkably high RA FEB 84  
NI contributions see National Insurance  
NICE (National Institute for Clinical Excellence) No man is an island - Chris Swinson A MAY 97  
Nielsen/Net Ratings Surfers opt for money sites N MAY 23  
NMB-Heller Finance FB JUN 61  
Non-reciprocal transfers Consistency is the G4 + 1's goal - Mark Westwood and April Mackenzie AI APR 112  
Nord Anglia Recent results RA MAR 79  
Northern Rock Surplus cash FB MAY 65

**Norwich Union**  
ACCA acted fairly N MAY 13  
Insurance N MAR 16

**Notley, Anne** You've made your bed. Now lie in it - Emma Keelan A MAY 34  
NSPCC Pen and Inca 2 N JAN 18  
NTL Mobile Telecoms N MAY 26  
Nunn Hayward Versailles auditors referred to JDS N APR 16  
Nunn, Yvette Skiers with Scope (Yvette Nunn and Wendy Thomas) N MAY 19  
Nursing Home Properties The elderly. Does anyone care? - John Waple A JUN 66  
Nycomed Amersham FTSE 100 N APR 28

## O

**Obituaries**  
Geoffrey Holmes N FEB 6  
H D Hopper Read FCA (Holcombe Douglas Read) N APR 25

**Occupational Pensions Regulatory Authority** see OPRA  
**OECD** (Organisation for Economic Cooperation and Development) Good behaviour N APR 26  
**Office for National Statistics** Official figures N MAY 26  
**Office of Fair Trading** see OFT

**Official material and essential reading**  
Accounting Policies OM FEB 164  
Accounting Policies: Compliance with Statements of Recommended Practice OM MAY 170  
Amendment to [draft] Financial Reporting Standard OM MAY 165  
**CAJEC Guidance/Interpretational Note** OM MAY 165  
Current Tax ER FEB 159

**Financial Reporting Standard for Smaller Entities** (effective March 2000) ER FEB 121  
Quality Control for Audit Work OM FEB 173  
Regulations relating to the Use of the Description 'Chartered Accountants' and to General Affiliates of the Institute of Chartered Accountants in England and Wales ER MAY 166  
Statement of Principles for Financial Reporting OM MAR 109

**Offshore investors** see Investment

**OFT (Office of Fair Trading)**  
Competition Act 1998 - whistleblowers' immunity PB MAR 68  
OFT enquiry is good news N APR 12

**Oil companies** Energy N APR 28  
Omni Computer Products What, no tax relief? N APR 18  
On, Sien Yin Cheng Kai Joint Disciplinary Scheme I FEB 120

**One 2 One**  
Telecommunications N JUN 23  
Telecoms N MAY 26

**OPRA (Occupational Pensions Regulatory Authority)** see Pensions

**Oracle**  
BDO signs e-commerce deal N FEB 10  
Freeserve and Barclays unite FB MAY 65

**Orange**  
Telecommunications N JUN 23  
Telecoms N MAY 26

**Orbitex Investment** Small but deadly N MAR 17  
Orchard, Jonathan Auditor out of Africa N MAY 22

**Outsourcing**  
Auditors are flavour of the month N JUN 14  
Get the best out of sourcing N JAN 22  
Please don't go - Robert Bruce A MAY 48

**Out-Think Flat caps N MAR 16**  
**Overpayments** Retention of overpayments - Stanley Dencher R APR 158  
**Overseas foundations** Redraw and place of supply TB MAY 138  
**Oxford Asymmetry** Recent results RA MAY 113  
**Oxygen Holdings** Jam today - Alison Classe A MAR 49

## P

**Page, Lindsay** Non-increase FD (Lindsay Page and Ray Kelvin) N MAY 18  
Palin, Arthur Summary reports I MAY 164

**Pannell Kerr Forster**  
Confidence down N JUN 20  
Mergers on the horizon in China N JUN 9

**Paramount Airways Ltd** [1990] Criminal proceedings stayed in administration - Denis Keenan PB APR 102  
**Parcel Force** Delivery charges: Plantiflor TB MAY 137  
**Park Group** Recent results RA FEB 85  
**Parly, Florence** UK urged to end withholding tax veto N MAR 8  
**Partners against Crime initiative** The anti-fraud fraternity - Beth Corning A JUN 70

**Paterson, Ron**  
In favour of frameworks - David Cairns AI JUN 96  
Well appointed (Sir David Tweedie and Sir Sydney Lipworth) N JAN 10  
see also Author Index

**Patey, Ian** You can take it with you (Ian Patey) N APR 19  
**PCG (Professional Contractors Group)** Accountant takes the rap over IR35 advice N JAN 16  
**Peak Performance** A sporting chance N MAR 13  
**Pearson Television** Media N MAY 26  
**Pellizzaro, Michael John** Summary reports I FEB 119

**Pensions**  
Accountants rank harmonisation above transparency N MAR 12  
Annuity guide PB JUN 85  
Dogma and expediency don't mix - Ron Paterson AI JAN 80  
DSS consults on employer pension payments PB APR 101  
EU pension fund takes shape N APR 15  
Guidance on auditor liaison PB JAN 72  
Late contributions fines PB MAY 100  
New mis-selling scandal could cost £8bn N APR 15  
No tax avoidance motive TB JAN 89  
OPRA guidance on reporting to regulator PB APR 101  
Pension charges TB JUN 117  
Pension fund deficit is 'significantly reduced' RA APR 114  
Pension-sharing TB JUN 118  
Pension-sharing - draft regulations PB FEB 72  
Pensions PB APR 101  
Pensions earnings cap TB APR 138  
Pensions review - phase 2 PB MAR 67  
Stakeholder pensions TB APR 129  
Surplus AVC funds TB MAY 133  
The Welfare Reform and Pensions Act 1999 PB JAN 74  
Two thirds of companies get stakeholder reprieve N FEB 15  
Underwriting by pension scheme trustees TB MAY 135  
see also FRED 20

**Penta Capital** Private equity fund FB FEB 53  
**Permanent Insurance** Cover for key people FB FEB 53

**Personal service companies** Accountant takes the rap over IR35 advice N JAN 16  
Peru Pen and Inca 2 N JAN 18  
**Peter Holden & Partners** Summary reports I MAR 108  
**Peter Terry & Co Audit Registration Committee** I APR 163  
**Philip Barnes & Co** Summary reports I FEB 119  
**Philip Green** Retail N JAN 23  
Philip A curate's egg - Trevor Pijper A MAY 119  
**Phillips & Drew Fund Management** Small but deadly N MAR 17  
**Phillips Hereward** Summary reports I FEB 119  
**Phillips Petroleum Energy** N APR 28  
**Phoenix Project Car Industry** N MAY 26  
**Pilkington E-commerce** N JUN 23  
**Plantiflor Delivery** charges: Plantiflor TB MAY 137  
**Playboy** Tea time N JUN 14  
**Plume, Brian William** Summary reports I APR 162  
**Pontin, Adrian John** Summary reports I APR 162

**Pornography**  
Plain disgusting I MAY 29  
Porn goes public - Lesley Meall A APR 44

**Portugal**  
Property in Portugal - Paul Gimman R APR 158  
UK urged to end withholding tax veto N MAR 8

**Postones, Trevor George** Summary reports I JUN 137  
**Potter, Howard** New Year revolution N FEB 14  
**Premier Asset Management** Recent results RA MAR 79

**President's page - Dame Sheila Masters**  
Everybody counts in local communities I FEB 114  
Focusing on members I APR 159  
Going to the Lords A MAY 153  
The job of being president I JUN 132  
The new ACA: protecting the future I MAR 104  
Thoughts for a new millennium I JAN 108

**Prestbury Group** Information on break-up value RA MAY 113  
**Preston Business Venture** Get up and go N APR 26  
**Preston, John Michael** Summary reports I JUN 136  
**Preusag Leisure** N JUN 23

**PricewaterhouseCoopers (PwC)**  
'Beginning of the end' for the ICAEW N FEB 5  
Cheque mate (Klaus Esser, Rudolf Burkhardt) N FEB 10  
Cycling against the odds (Jim Bush) N APR 25  
D & T lifts the cup N MAY 17  
EU funding FB APR 66  
Fitness and fun at the Pic awards (Michael Balfour and Mark Hunter) N APR 19  
ICAS moves south of the border N JUN 10  
If you can't beat 'em, join 'em N APR 12  
If you can't keep up - go, says PwC N JAN 18  
Incubator service FB MAY 65  
Mergers on the horizon in China N JUN 9  
Prohibitive tax regime rules out Britain N APR 8  
PwC announces record net revenues N FEB 7  
PwC in dog house N MAR 12  
PwC on top of audit league (again) N APR 12  
PwC reaches for the sky N MAY 14  
PwC resigns from Royal Bank audit N APR 11  
PwC to face AIDS N JUN 16  
PwC to take on monitoring? N APR 16  
PwC's role in TransTer affair questioned N FEB 11  
Reasons to be cheerful N MAR 17  
Report calls for investigation N MAR 6  
Rooney rises (Paul Rooney) N MAR 17  
SEC clamps down on unethical auditors N FEB 6  
SEC deals another blow to PwC N MAR 6  
SEC did not force split, says PwC (James Schiro) N MAR 5  
Smith fields market - Liz Fisher (Peter Smith) A APR 86  
Summary report I JAN 112  
The consultancy contradiction - Steve Hughes N JUN 18  
They're right behind you! (Jane Guilloyle, Katie Jones) N FEB 7  
Versailles leaves little to creditors N MAY 19  
We'll win students back next year, says Institute N MAR 10  
We're not losing clients, says PwC N APR 11  
Wyman wins VP vote (Peter Wyman) N MAR 6

**Primarolo, Dawn** Revenue unveils tax treaty plans N JUN 8

**Pringle**  
Retail N MAR 16  
Textiles N MAR 16

**Pritchett, Bruce Edward** Summary reports I JUN 137  
Private equity see Finance  
**Procter & Gamble Household goods** N JUN 23

**Professional conduct**  
ACCA acted fairly N MAY 13  
Audit Registration Committee I JAN 112, I MAR 108, I APR 163, I JUN 137  
Chelsea BS chairman resigns over enquiry N JUN 12  
Financial Services Authorisation Committee I APR 163, I MAY 164, I JUN 137  
Insolvency Licensing Committee I MAR 108, I APR 163, I MAY 164  
Joint Disciplinary Scheme I FEB 120  
Revenue tackles insider dealing N MAY 9  
Summary reports I JAN 112, I FEB 119, I FEB 120, I MAR 108, I APR 162, I APR 163, I MAY 164, I JUN 136, I JUN 137  
Taxman charged N MAY 18  
US and them N MAY 18

**Professional Contractors Group** Government to face IR35 court challenge N MAY 17

**Profits**  
Profit warnings down on 1999 N MAR 17  
Profits N MAY 26

**Promodes Retail** N FEB 20

**Prompt payment** It's pay-back time N JAN 22

**Property**  
A clearer picture - Peter Clark A JUN 113  
Business property relief TB MAY 134  
Capital goods scheme - concession (Refurbishment) TB APR 133  
Going concern transfers TB JUN 122  
Properties for sale PB APR 107  
Property in Portugal - Paul Gimman R APR 158  
Readers answered - again I JUN 25  
Retirement relief TB MAR 84  
Sale of property RA JAN 105  
Stamp duty TB MAY 133  
Stamp duty on further lease TB FEB 99  
Two properties RA MAY 146  
see also Farming

**Proxy votes** General meetings RA JAN 105  
**Prudential Rooney** sees (Paul Rooney) N MAR 17  
**Psiorn FTSE 100** N APR 28  
**Public interest** see Confidentiality  
**Public Trust Office** Public Trust Office to be abolished in 2001 PB JUN 86  
**Putin, Vladimir** Russian reform will disappoint N MAY 12  
**PwC** see PricewaterhouseCoopers  
**PWS Holdings** PWS falls foul of Panel N FEB 11

## Q

**QD Benchmark survey** Money matters N APR 26  
**Qualifications** see Education and training  
**Quality control** Right first time - Keith Billing A FEB 108  
**Queens Moat Houses** Chelsea BS chairman resigns over enquiry N JUN 12  
**Quester VCT** Quester launches its third VCT FB JAN 56  
**Question Time** Stagestruck at stagecoach N JUN 15

## R

**R&D**  
R&D  
TB APR 139  
see also SSAP 13

**Racial issues** see Discrimination and harassment  
**Railtrack Scotland** She's on the right track (Janette Anderson) N APR 25  
**Raleigh International** A walk on the wild side (Debbie Jeremiah) N JAN 20  
**Ramblers' Association** Ramble on I JUN 24  
**Ramsay** No composite transaction TB MAY 134

**Raphael Zorn Hemsley**  
Consolidator to float Tenon on AIM N APR 20  
Consolidators move in on mid-tier firms N JAN 6  
**Rata, Brian** Accountants honoured N FEB 6  
**Razorfish** Blowing bubbles N MAR 10  
**Read, Holcombe Douglas H D 'Hopper'** Read FCA N APR 25  
**Really Useful Group** Staging a comeback - Liz Fisher A JUN 41  
**Receivership** Multiple receivers - Stephanie Cooper PB MAY 100  
Recent results see Financial reporting

**Recruitment**  
Recruiting employees TB APR 139  
Vive la difference (survey) N JUN 14

**Redress Handbook** New guidance manuals on disk TB MAY 132

**Redrow Group plc**  
Redrow and input tax TB FEB 100, TB MAR 86  
Redrow and place of supply TB MAY 138

**Redundancy** see Employment  
**Reebok Football** N JUN 23  
**Regent Inns** Recent results RA APR 115

**Regulation**  
Budgeting for regulation - The Rt Hon Francis Maude C JAN 70  
Discipline: a disciplined approach is needed - Stella Fearnley and Karen McBride C FEB 66  
ICAI calls for Oversight Board N MAR 10  
Keeping it regular N JAN 22  
Keeping the regulators happy? N JAN 19  
Total practice regulation - Michael Snyder A FEB 116  
Whitehall should dance to SME tune (Sarah Anderson) N JUN 9  
see also City Regulation

**Regus** Are you being serviced? (Mark Dixon) - Beth Corning A FEB 26  
**Reid, Phil** Time out N FEB 15  
**Remuneration** see Employment

**Rentokil Initial**  
Payment policy didn't change I JAN 107  
Research and development see R&D

**Resource accounting**  
Government Resources and Accounts Bill PB JAN 73  
Resource accounting is 'too little, too late' N FEB 12

**Retail**  
Been counting N MAR 12  
Complaints of the season - Richard Ratner ET FEB 62  
Official figures N MAY 26  
Retail insolvencies set to rise N JAN 12

Retailers: theft of turnover TB MAY 13/6  
see also Internet (e-commerce)

**Retail Motor Organisation** see **RMI**  
**Retirement relief** Retirement relief TB MAR 84  
**Revaluation** Revaluation loophole? AS MAR 76  
**Reverse premiums** Reverse premiums TB FEB 98  
**Rhondha Waste Disposal Co Ltd** (in administration) [1999] Criminal proceedings stayed in administration - Denis Keenan PB APR 102  
**Rigs, drilling** Jack-up rigs TB JUN 119  
**Rilett, Peter John David** Insolvency Licensing Committee I MAR 108

**Risk**  
Board's deliberations PB APR 107  
Risky business - Lindsay Nicolle A MAY 83  
Sale of business FB MAY 65

**R Jackson & Co** Summary reports I APR 162  
**RJB Mining** Recent results RA JUN 99  
**RMI's aRMadillo** Online incorporation FB JAN 56  
**RMI (Retail Motor Industry)** Demonstrator cars TB FEB 100  
**Robert Flemings** Banking N APR 28, N MAY 26  
**Roberts, Dr Clare** Just what the doctor ordered (Dr Jan Bebbington) N MAR 10  
**Robertson, Iain** Travel on a budget N APR 26  
**Robinson, Geoffrey** PwC's role in Transtec affair questioned N FEB 11  
**Rogers, Simon** Revenue tackles insider dealing N MAY 9  
**Rooney, Paul** Rooney rises (Paul Rooney) N MAR 17  
**Rose, George** Well appointed (Sir David Tweedie and Sir Sydney Lipworth) N JAN 10

**Rothman Pantall & Co**  
Financial Services Authorisation Committee I JUN 137  
Summary reports I APR 163

**Rover Car industry** N APR 28, N MAY 26  
**Roxspur** Recent results RA JAN 83  
**Royal Air Force (RAF)** The Fighter Club - Nick Cook A MAY 46

**Royal Bank of Scotland**  
Accounting techniques: Royal Bank and BoS differ (Levelling the Playing Field) - Terry Smith and Alan Wetherspoon N JAN 10  
Banking N MAR 16  
Bankis N JAN 23  
PwC resigns from Royal Bank audit N APR 11  
Time period for assessment TB APR 133  
Valuation TB JUN 121

**Royal London Insurance** N MAR 16  
**Royce Peeling Green** Summary reports I MAR 108  
**RPS** Companies successfully avoided the millennium bug RA APR 114  
**Rubin, David Anthony** Insolvency Licensing Committee I APR 163

**Russia**  
Amendments to VAT Law TB APR 136  
Deductibility of expenses TB JUN 123  
Russian reform will disappoint N MAY 12  
VAT invoicing requirements TB APR 136

## S

**Saatchi, Lord** Trouble ahead N JUN 20

**Safeway**  
Supermarkets N JAN 23  
Fuelling the argument - Dan Butler A MAY 37

**Sage**  
Recent results RA APR 115  
Sage buys CSM N MAY 13

**Sailing** see **Sport**  
**Sainsbury J** see **J Sainsbury plc**

**Salaries**  
If you can't beat 'em, join 'em (Loyalty schemes) N APR 12  
Newly-qualifieds' salaries are rising N FEB 14

**Salmon, Christopher David** Summary reports I APR 163  
**Sand Aire Family businesses** FB MAY 65  
**Sanwa Bank** Banking N APR 28  
**SAP** Profits N MAY 26  
**Sapient** Blowing bubbles N MAR 10  
**Sara Lee Textiles** N MAR 16  
**Sargent, William** Supremo for small business group named N APR 14

**SAS (Statement of Auditing Standards)**  
**SAS240 Quality Control for Audit Work**  
Quality Control for Audit Work OM FEB 173  
Right first time - Keith Billing A FEB 108

**Save the Children**  
Auditor out of Africa (Jonathan Orchard) N MAY 22  
A family affair (Richard Brandt) N JAN 6

**Sayer Vincent** Auditor out of Africa (Jonathan Orchard) N MAY 22  
**Scase, Professor Richard** Supplying the demand - Anna Walsh A JUN 57  
**Schiro, James** SEC did not force split, says PwC (James Schiro) N MAR 5  
**Scope Skiers with Scope** (Yvette Nunn and Wendy Thomas) N MAY 19

**Scotland**  
Accountant sells Ben Nevis (Duncan Fairfax-Lucy) N MAY 19  
Scotland gets new auditor N MAY 17  
Scottish takeover N MAR 13  
see also **ICAS**

**Scott, David** Famous five (Dame Sheila Masters) N JAN 9  
**Scott, Nicholas Charles Kennedy** Joint Disciplinary Scheme I FEB 120

**Scottish & Newcastle**  
Brewing N JUN 23  
No early adoption of FRS 15 RA FEB 85  
**Scrabble championship** Les mots justes (Russell Byers) N JAN 19  
**Scrutton Bland** Summary reports I JUN 136  
**Seah, Tony** Round another table A MAY 114  
**Securities Financial services** PB JUN 87  
**Securities and Futures Association** Rise in share trading volumes PB FEB 71  
**Security** see Data protection, Internet, IT  
**Selby, David Frederick McLaren** Summary report I JAN 112  
**Serious Fraud Office** see **SFO**  
**Settlement period** Shorter settlement period PB JAN 72

**Severn Trent**  
FTSE changes N JAN 23  
Water N JAN 23

**Sex discrimination** see Discrimination and harassment  
**Sexually transmitted diseases (STDs)** see Health  
**SFO (Serious Fraud Office)** see **Fraud**  
**Shanghai** It's death. But not as we know it FB MAY 66  
**Share fisherman** Share fisherman TB MAY 133

**Share options/schemes**  
Chief executive salaries soar (survey) N MAY 23  
EMI scheme gets thumbs up FB JUN 61  
Eurocity falls foul of FRRP N MAR 8  
Share options AS APR 116  
Share options and ESOAP AS FEB 82  
Share options' NICs make dot.coms uncompetitive N MAY 8  
Sharing your options N MAY 18  
The changing picture - Mike Warburton A JAN 92

**Shareholder value awards** Cheque mate (Klaus Esser, Rudolf Burkhard) N FEB 10

**Shares/Shareholders**  
A share-raising experience? (online share dealing) - Sarah Perrin A MAY 40  
Buyback favours - Sarah Perrin A FEB 34  
Directors can owe a duty to individual shareholders - David Kobrin PB MAY 102  
Investigation of share ownership PB JUN 86  
Minority rights - Stuart Burns A FEB 46  
Rise in share trading volumes PB FEB 71  
Telling tales on telcos - Lindsay Nicolle A MAR 28  
To suit you, sir - Joan Brown AI APR 110  
see also Stock exchanges

**Sharman, Lord** Working peer - Brian Singleton-Green A APR 90  
**Sharp Footcall** N MAR 16

**Sharp, Isobel**  
One more brick in the wall (Grenville Johnston, Isobel Sharp) N FEB 11  
see also **Author index**

**Shell Livewire** Help for start-ups FB MAY 65  
**Shelley, Andrew** Two-horse race (vice presidential election) N FEB 15  
**Shipleys** Summary reports I FEB 120

**Shipping**  
Foreign earnings aboard an unusual ship TB MAY 135  
Shipping industry TB MAR 83

**Shires Smaller Cos** Recent results RA APR 115  
**Shore Capital** Jam today - Alison Classe A MAR 49  
**Shutt, David** Two CAs elevated to Lords (Dame Sheila Masters and David Shutt OBE) N MAY 19

**SI (Statutory Instruments)**  
Competition Act 1998 PB MAY 100  
Consumer credit: advertisements and quotations PB APR 102  
Consumer credit: mortgage lenders PB APR 102  
Disability rights PB JUN 87  
Financial Services PB JUN 87  
Industrial action dismissals and redundancies PB JUN 87  
Insolvency PB MAY 100  
Maternity and Parental leave PB FEB 72  
Partnerships: unrestricted size PB JUN 87  
Works councils PB FEB 72  
**SI 1999/3031** The Building Societies (Members' Requisitions) Order  
Statutory Instruments PB JAN 73  
**SI 1999/3032** The Building Societies (Nomination for Directors' Election) Order  
Statutory Instruments PB JAN 73  
**SI 1999/3033** The Building Societies (Members' Requisitions) Order  
Statutory Instruments PB JAN 74, PB MAR 69

**SIG** Recent results RA MAY 113  
**Simpson, O J** What, no tax relief? N APR 18  
**Sinclair Montrose Healthcare** FRRP pulls up Sinclair Montrose Healthcare N APR 16  
**Singapore Airlines** Airlines N FEB 20  
**Singh, Arun** KLegal takes flight N FEB 10  
**Sinnett & Co** Financial Services Authorisation Committee I APR 163  
**Sirbir Energy** FRS 12's effect on costs policy RA JAN 83  
**Slater, Christian Mark** Summary reports I MAR 108  
**Small, Alistair Dingwall** Summary reports I APR 163  
**Small Business Council** Supremo for small business group named (William Sargent) N APR 14  
**Small Business Online** Link-up with government N MAY 23

**Small Business Service**  
Help for small firms criticised N MAY 23  
Smallest comes first (David Irwin) N MAR 14

**Small claims** Small claims PB MAR 68  
**SmartGroups.com** Get together N JUN 64

**SMEs (small and medium enterprises)**  
Accounting for e Business (website list) A MAY 85

- Angels of mercy - Beth Corning A APR 42  
 Budget proposals (South Africa) TB APR 136  
 Business-to-business trading online benefits big and small FB APR 70  
 Capital FB APR 66  
 CGT changes will affect SMEs most N APR 14  
 Confidence down N JUN 20  
 Finance FB APR 66  
 Fitness and fun at the Pic awards (Michael Balfour and Mark Hunter) N APR 19  
 Help for technology FB FEB 53  
 Help or hindrance - Robert Maas A JAN 94  
 Internet discounts TB APR 130  
 Labour's lost love N JAN 22  
 Link-up with government N MAY 23  
 Opportunities from Techinvest FB MAR 50  
 R&D TB APR 139  
 Risky business - Lindsay Nicolle A MAY 83  
 Slow death by red tape (survey) N JAN 18  
 Small business TB APR 139  
 Small business benefits A FEB 55  
 SMEs told 'cut carbon emissions' N JAN 16  
 The Price is Right - Tony Reardon A MAY 81  
 Travel FB JUN 61  
 We are family N MAR 17  
 Whitehall should dance to SME tune (Sarah Anderson) N JUN 9  
 Would you credit it? - Pat Sweet A FEB 39  
 see also FRSSSE
- Smith, Andrew Charles Jackson Summary reports I JUN 136  
 Smith, Peter Smith fields market - Liz Fisher A APR 86  
 Smith, Raymond James Summary reports I MAY 164  
 Smith Terry Accounting techniques: Royal Bank and BoS differ (Levelling the Playing Field) - Terry Smith and Alan Wetherspoon N JAN 10  
 Smith & Co Summary reports I MAY 164  
 Smithkline Beecham Pharmaceuticals N FEB 20  
 Snoop Doggy Dog PwC in dog house N MAR 12  
 Society of Expert Witnesses Expert witness N JAN 18  
 Softbank Venture Capital E-commerce N JUN 23
- Software**  
 Jam today (Financing)- Alison Classen A MAR 49  
 Sorted! - Marcia Macleod A FEB 52  
 The devil or the deep blue sea? - Candice Goodwin A MAY 76
- Solly, John Douglas Summary reports I APR 163  
 Solomon Hare Summary reports I MAR 108  
 Sorsky, Harold John Summary reports I APR 162  
 Souter, Brian Stagestruck at stagecoach N JUN 15
- South Africa**  
 Budget proposals TB APR 136  
 Second time rand N JUN 14  
 Tax administration TB APR 136
- Southern Connecticut State University Crossing the divide N JAN 19  
 Spain Rise in short-term leases in prospect N JAN 10  
 Special reserve funds Lloyd's underwriters TB FEB 95  
 Special Risks Services Underwriting Agency Sale of business FB MAY 65  
 SPI (Society of Practitioners of Insolvency) IPs say 'yes' to name change N FEB 12  
 Stratfield City Farm Accountants farmed out N JAN 12
- Sponsorship**  
 Football N MAR 16, N JUN 23  
 Suits you! N JUN 14
- Sport**  
 A sporting chance (Psychology) N MAR 13  
 H D 'Hopper' Read FCA (Holcombe Douglas Read) N APR 25  
 Life on the ocean waves (Paula Dutson) N FEB 16  
 see also individual sports
- Sports Internet Group Media N JUN 23  
 Sportsworld Media Recent Results RA JAN 83
- SSAPs**  
**SSAP 2**  
 The Fab Four's solo careers - Henry Lunt A1 MAR 75  
 Will the ASB split up the Fab Four? - Phil Barden A1 FEB 80  
**SSAP 4 Accounting for Government Grants**  
 Taking everything for granted - Ron Paterson A APR 120  
**SSAP 9 Stocks and Long-term Contracts**  
 Y2K (2) A5 JAN 84  
**SSAP13 Accounting for Research and Development**  
 FRRP pulls up Sinclair Montrose Healthcare N APR 16  
**SSAP 17 Accounting for Post Balance Sheet Events**  
 Y2K (2) A5 JAN 84  
**SSAP 21**  
 Lease accounting: a new approach? - Hans Nailor A1 FEB 79
- St John Ambulance** Brain strain N APR 18  
 St Luke The Soul of the Century - Roger Lewin and Birute Regine A JAN 46  
 Stafford Landrover Local authorities and similar bodies TB MAR 86  
 Stagecoach Stagestruck at stagecoach N JUN 15  
 Stakeholder pensions see Pensions  
 Stamp duty see Taxation  
 Standard Life Bank Small but deadly N MAR 17
- Standards**  
 Accounting 'big bang' (Japan) A1 JUN 97  
 Australians call for action N MAY 12  
 Clash of the standards N MAY 12  
 Guidance on auditor liaison PB JAN 72  
 IASC update PB FEB 69  
 IFAC calls international firms to arms N FEB 69  
 Money laundering - ICAEW revised guidance PB FEB 69  
 More standards planned (China) N JUN 9  
 Reshaping standards (Japanese) - Masahiro Seki A JUN 110  
 Round another table A MAY 114  
 Three exposure drafts issued (Malaysia) A MAY 128
- see also individual standards
- Stanford, John** Cipfa's new boys (John Stanford and Ian Fifield) N APR 20
- Start-up companies**  
 Get up and go N APR 26  
 Help for start-ups FB MAY 65  
 Start-ups a specialty FB APR 66
- Statement of Auditing Standards** see SAS
- Statement of Principles for Financial Reporting**  
 An ever-stronger influence - Paul Ebbling A1 FEB 81  
 SoP sees light of day at last N JAN 9  
 Statement of Principles for Financial Reporting OM MAR 109
- Stean, Michael** The individual against the state N MAR 14  
 Stein & Co Summary reports I JUN 136  
 Stevenson, Douglas William Summary reports I APR 162  
 Stevenson, James Brian Summary reports I APR 163
- Stock Exchange/Stock Markets**  
 Arrival of the £1m a year FD N JAN 14  
 Best of both standards RA MAY 112  
 EASDAQ FB MAR 50  
 EASDAQ rules FB JAN 56  
 FTSE 100 N APR 28  
 FTSE 100 fail to show their potential N JAN 15  
 Living in a bubble - Brian Singleton-Green N APR 30  
 NASDAQ to launch in Europe FB JAN 56  
 Pan-European bourse soon? FB JUN 61  
 Report calls for investigation (FTSE 350) N MAR 6  
 UK Listing Authority now with FSA PB JUN 85  
 What next? It's Euronext FB MAY 65  
**AIM (Alternative Investment Market)**  
 AIM FB MAR 50  
 Consolidator to float Tenon on AIM N APR 20  
 Internet FB JUN 61  
 New nomad FB MAR 50  
 Private investor-power FB APR 66  
 They can take their pick FB MAR 50  
 VAT charges for raising capital RA JAN 106
- European Stock Markets**  
 Examining the options - Sarah Perrin A MAR 36  
 Governance goes European N JUN 16  
 Increasing doubt over IX (Don Cruickshank) N JUN 16  
 Stock option plans (Italy) A MAY 128  
**London**  
 Company announcements PB FEB 70  
 Exchanging roles - Liam White A MAR 34  
 Fitness and fun at the Pic awards (Michael Balfour and Mark Hunter) N APR 19  
 ICAEW calls for flexible approach PB APR 100  
 LSE/Deutsche plans emerge N MAY 18  
 LSE votes for historic change (Sir John Kemp-Welch) N APR 8  
**Stocks**  
 Can the US put the brakes on? - John Calverley US ET JUN 78  
 Stock option plans A MAY 128  
 Stock transfer forms PB APR 101
- Stratford, Rowland** C Dreams of Success - Jack Ladevese A JUN 125
- Students**  
 A cautionary tale - Paul Rodgers A JAN 96  
 Academic award for back-to-college mum (Angela Eden) N APR 16  
 Accountancy careers ahead N JAN 14  
 Acquisition accounting - Nicola Wilson A MAY 150  
 Advanced reliefs - Mary Salmon A APR 154  
 Beginning of the end? for the ICAEW N FEB 5  
 Crossing the divide N JAN 19  
 Does it add up? (API exams) - Lisa Cunningham A JUN 126  
 Hedging your bets - Kenneth Lee A FEB 110  
 New chairman for student council (Anuj Bassi) N MAY 13  
 Old books, new students N MAY 18  
 The final frontier (Final Admitting Exam) - Tim Bennett A MAR 99  
 We'll win students back next year, says Institute N MAR 10  
 see also Education and training
- Studio Upstairs Charity** reports awards N APR 20  
 Sturgeon Ventures Start-ups a specialty FB APR 66  
 Sub-contractors Sub-contractor's certificate denied TB MAY 134  
 Sugar, Alan Ambassadors needed N JUN 20  
 Sunderland FC Media N FEB 20  
 Sustainable development process Looking for the link - Gerry Acher A1 MAY 109  
 Sutton, Alan John Summary reports I APR 163  
 Suzen case (1997) Transfer of employees PB APR 104
- T**
- Takeovers see Mergers  
 Taper relief rates see Taxation  
 Tasiforce 2000 Watch out for the bug, businesses warned N FEB 14  
 Taste of Bangladesh Husband and wife TB MAY 137
- Tax and law cases**  
 Allen v Amalgamated Construction Co Ltd (2000) PB APR 104  
 Andrews and Others v Kounnis Freeman (a firm) [1999] PB MAR 69  
 Baird v Others v Queens Moat House plc (1999) PB APR 104  
 Beckman v IRC SpC226 (2000) TB MAY 134  
 Bestway (Holdings) Ltd v Luff TB FEB 96  
 Billingham v Cooper TB APR 133  
 British Leyland Ltd v Swift (1981) PB JUN 90, PB JAN 76  
 Candler v Crane Christmas & Co Ltd [1951] PB MAR 69  
 Caparo Industries plc v Dickman [1990] PB FEB 72, PB MAR 69

Carmichael v National Power plc PB MAR 70  
Carter v Hunt Spc220 [1999] TB MAY 134  
Cerberus Software Ltd v Rowley (1999) PB JAN 6  
Citibank Investments Ltd v Griffin Spc228 [2000] 1&2 MAY 134  
Clark v Perks [2000] TB JUN 119  
Clarke v Trustees of the British Telecom Pension Scheme and others [2000] TB MAY 135  
Coleman v Myers PB MAY 102  
Countess Fitzwilliam v IRC (1993) TB JAN 87  
Day v T Pickles Farms Ltd [1999] PB JUN 88  
Denham v United Glass (1999) PB FEB 76  
Director General of Fair Trading v First National Bank plc PB MAY 103  
DTE Financial Services Ltd v Wilson Spc188 (1999) TB JAN 87  
ECM (Vehicle Delivery Services) Ltd v Cox (1999) PB APR 104  
Edwards v Fisher (2000) TB APR 133  
Electra Private Equity Partners v KPMG Peat Marwick [1999] PB FEB 72  
Endeby v Frenchay (2000) PB JUN 90  
Euro Fine Ltd v Davison TB JAN 87  
Everson v Secretary of State for Trade and Industry [2000] PB JUN 90  
G S & F Marsden (trading as Seddon Investments) v Eddie Spc 217 [1999] TB JAN 89  
Grimwood Taylor and another (executors of Mallender, deceased) v IRC [1999] TB FEB 99  
Gurder Kaur v Amvertex Clothing PB MAR 70  
Gwembale Valley Development Co Ltd (in receivership) v Koshy and Others PB MAY 100  
Haddow v den Burgh Foods Ltd (1999) PB JAN 76, PB JUN 90  
Hall v Lorimer A MAY 143  
Hallicourt (Contracts) Ltd v Bank of Ireland [1999] PB FEB 73  
Hatt v Newman (2000) TB MAR 84  
Hodley Byrne & Co Ltd v Heller and Partners Ltd [1963] PB FEB 72, PB MAR 69  
Hill v Davison TB JAN 87  
Holly and another v Inspector of Taxes Spc 225 [2000] TB MAY 134  
ICI v Colmer [1999] FB EB 98  
International Consulting Services (UK) Ltd v Hart (2000) PB JUN 88  
Kingfisher plc v Customs and Excise TB JAN 90  
Krasner v Dennison N MAY 14  
Laird Group plc v IRC [2000] TB JUN 119  
Lavery v Macleod Spc230 [2000] TB MAY 135  
Lesser v Lawrence N MAY 14  
Levez v T H Jennings (Harlow Pools) Ltd [1999] PB FEB 76  
Leven v Denda [2000] PB JUN 88  
Lewis (as trustee of the Redrow Staff Pension Scheme) v IRC Spc 218 [1999] TB JAN 89  
Linda Rollinson v Kimberley Clark Ltd [1999] PB JAN 74  
Lovett v Wigan MBC (2000) PB JUN 88  
Matthews v Tarmac Bricks & Tiles Ltd [1999] PB JAN 74  
Micro Leisure Ltd v County Properties and Development Ltd PB MAY 102  
Miller and another (executors of the estate of Miller (deceased)) v Isaac Spc221 [1999] TB MAY 134  
Moody v Tyler [2000] TB MAY 134  
Murray v Foyle Meats Ltd (1999) PB JAN 76  
Océ van der Grinten NV v IRC Spc231 [2000] TB MAY 135  
Pardoe v Entergy Power Development Corp [2000] TB MAY 135  
Pellowe v Pendragon plc PB MAY 105  
Percival v Wright PB MAY 102  
Phillips v Burrows PM MAY 135  
Platt and Another v Platt 1999 PB MAY 102  
Prince Jefri Bolkiah v KPMG PB MAR 67  
R v IRC, ex parte Newfields Development Ltd [2000] TB MAR 84  
R v IRC, ex parte Tamosis & Partners (1999) TB JAN 88  
re Advantage Healthcare (TIO) Ltd [1999] PB JUN 87  
re Chez Nice (Restaurants) Ltd PB MAY 102  
re Deloitte & Touche Industries plc and Another, The Times Nov 1999 PB JAN 74  
re FJL Realisations Ltd, The Times, 2000 PB JUN 87  
re McCracken [2000] TB APR 132  
re Stocznia Gdanska SA v Latreefers Inc PB MAY 103  
re Stocznia Gdanska SA v Latvian Shipping Co and Others PB MAY 103  
Rigby v Jayatilaka (2000) TB MAY 133  
Robertson and Jackson v British Gas Corporation PB JUN 88  
Sheriff v Klyne Tugs (Lowestoft) Ltd [1999] PB JAN 76  
Singh v Board of Inland Revenue TB JUN 120  
Slingsby v District Bank [1932] PB APR 102  
Slingsby v Westminster Bank Ltd [1931] PB APR 102  
Smith v Lloyds TSB Group PLC PB APR 102  
Spence v City of Sunderland Council PB MAY 105  
Swallow Hotels Ltd v IRC [1999] TB FEB 99  
T & C Hill (Haulage) (a firm) v Gleig Spc 227 [2000] TB MAY 134  
Tapemaze Ltd v Melluish [2000] TB APR 132  
Thompson v Hart (2000) TB JUN 120  
Toshibu Finance UK plc Khan and another v IRC [2000] TB MAY 136  
Ultramarine Corp v Touche (1931) PB MAR 69  
Weston (executor of Weston, deceased) v IRC [1999] TB FEB 99

**Tax case review**  
BES relief denied TB JUN 120  
Bonus scheme TB JAN 87  
Capital payments from an offshore trust TB APR 133  
Company's purchase of own shares TB MAY 134  
Jack-up rigs TB JUN 119  
Land transactions and tax avoidance TB MAY 135  
No s 54 agreement (Self-assessment) TB MAY 133  
Privy Council decision TB JUN 120  
Professional privilege TB JAN 88  
Profits from a trade TB APR 132  
Retirement relief TB MAR 84  
Stamp duty on further lease TB FEB 99  
Tribunal decision TB JUN 119  
Underwriting by pension scheme trustees TB MAY 135  
Court of Appeal  
Associated company TB MAR 84  
Failure to disclose TB APR 132  
Improperly prepared case TB JAN 87  
Interest payable after liquidation starts TB MAY 136  
House of Lords  
Consortium relief when UK-resident TB FEB 98  
**Spc decisions**  
Absent taxpayer TB MAY 135  
Business property relief TB MAY 134  
Business property relief and caravan pitches TB FEB 99  
Business property relief and unprofitable farming TB FEB 99  
Costs TB MAY 134  
Foreign earnings aboard an unusual ship TB MAY 135  
Late notice TB MAY 134

No composite transaction TB MAY 134  
No tax avoidance motive TB JAN 89  
Non assessable TB MAY 134  
Parent-Subsidy Directive TB MAY 135  
Proper records TB JAN 89  
Sub-contractor's certificate denied TB MAY 134

**Tax Faculty**  
Abuse of power? L MAY 29  
End of the line for NICs? L FEB 113  
Institute campaign TB MAY 133  
Institute sees red (Lord Grabiner, QC) N JUN 8  
MNCS' relief N JUN 9  
Poor work - Robert Maas A APR 142  
Serious tax fraud proposals criticised N MAR 8  
Website launch TB JUN 122  
What's your problem? - Robert Maas A FEB 106

**Tax Journal** Rat a VAT tat (Peter Mason) N JUN 14

**Taxation**  
A royal tax N JUN 16  
A tax on mobility L MAY 29  
Abolition of business assets gift relief TB MAR 83  
Advanced reliefs (CGT) - Mary Salmon A APR 154  
Authorised mileage rates TB MAR 84  
Benefit in kind RA JAN 105  
Beware business rate 'cowboys' N APR 20  
Business assets taper relief TB JUN 118  
CGT changes will affect SMEs most N APR 14  
Charitable giving TB APR 130  
Charter moves on TB JUN 122  
Compensation for mis-sold free-standing AVCs TB APR 130  
Construction industry TB APR 129  
Consultation, please! (Finance Bill) (John Whiting) A MAY 1  
Deregistration TB JUN 122  
Effective legislation for new tax year TB MAR 88  
EMIs TB MAY 138  
Employee benefit trusts TB MAY 138  
Estimated and provisional figures TB MAR 88  
Ethical problems TB APR 134  
Ethical problems with client files TB FEB 102  
Fact sheet for unit trust investors PB JUN 85  
Former Irish PM settles tax issue (Charles Haughey) N MAY 19  
Fund raising events TB JUN 122  
Further tax relief for IRUs TB MAY 133  
Gateway to tax advice FB MAY 66  
Haunted by Hector N APR 18  
Informal economy TB MAY 132  
Institute campaign TB MAY 133  
Interest on late payments TB APR 130  
International companies TB MAR 83  
Internet discounts TB APR 130  
Invisible Customs - Piet Jan de Jonge A MAY 144  
Life insurance companies TB FEB 96  
Link tax to profits, says Clot N MAY 14  
Lloyd's underwriters TB FEB 95  
Needs and burdens L MAY 28  
New fraud powers for Revenue N JAN 16  
New guidance manuals on disk (FICO) TB MAY 132  
Non-cash voucher from third parties TB MAY 132  
Official rate TB MAR 84  
One to watch N JUN 15  
Payroll giving scheme TB MAY 132  
Pension-sharing TB JUN 118  
Proclaimers and tax authorities TB APR 129  
Pre-return valuation checks TB APR 129  
Prohibitive tax regime rules out Britain N APR 8  
R&D TB APR 139  
Revenue's rapid repayment L JAN 107  
Rosbif's off the menu (Laetitia Casta) N MAY 19  
Sale of property RA JAN 105  
Serious tax fraud TB FEB 96  
Shipping industry TB MAR 83  
Short memory L FEB 112  
Simplified group relief procedures TB JAN 87  
Small higher-risk trading companies TB MAR 83  
SMEs told to cut carbon emissions' N JAN 16  
Stakeholder pensions TB APR 129  
Stamp duty TB MAY 133  
Stamp duty and SDRT TB FEB 95  
Stamp duty on further lease TB FEB 99  
Surplus AVC funds TB MAY 133  
Tax and human rights TB JAN 91  
Tax attack on art N JAN 16  
Tax credits regulations TB FEB 95  
Tax information agreements TB MAY 133  
Tax Law Rewrite TB MAY 132  
Tax Law Rewrite Project TB JAN 87  
Tax planning for shopping - Jonathan Riley A MAR 90  
Tax trap on endowment policy top-ups TB FEB 102  
Taxing tales N JAN 18  
Taxman charged N MAY 18  
The changing picture - Mike Warburton A JAN 92  
The new taper relief - it's a bonanza (CGT) - Peter Rayney A MAY 140  
The Practitioner's Tax Service B JAN 104  
The Revenue can manage L JUN 25  
Too hot to handle (Non-residents) - Peter Rayney A APR 144  
Unit-trusts and OEICs TB JUN 118  
US and them N MAY 18  
What needs to be done L MAR 102  
What, no tax relief? N APR 18  
Withholding tax message N APR 18  
Working girl N FEB 14  
**Corporation tax**  
CTSA has landed - Peter Rayney A FEB 104  
Interest on corporation tax payments TB JAN 87  
Interest rates on corporation tax increased TB MAR 84

Quarterly payments of corporation tax TB JUN 118  
Double tax  
Chancellor loses goodwill N MAY 8  
Double tax conventions TB MAY 132  
MNC's relief N JUN 9  
Revenue unveils tax treaty plans N JUN 8  
Finance Act 2000, the  
Business assets taper relief TB JUN 118  
Deregulation for benefits in kind TB JUN 118  
Employer contributions to individual learning accounts TB JUN 118  
First year allowances TB JUN 117  
Foreign dividends TB JUN 117  
Insurers TB JUN 117  
International companies TB JUN 117  
National minimum wage TB JUN 118  
New Deal 50 plus TB JUN 118  
Pension charges TB JUN 117  
Profession wins over Revenue N MAY 8  
Serious fraud TB JUN 117  
Serious tax fraud proposals criticised N MAR 8  
Harmonisation  
EU Corporation tax debate opens up N JUN 15  
EU holding on N JUN 16  
EU tax harmonisation L JUN 25  
G7 welcomes crackdown measures N MAY 14  
Seeking harmony - Terry Browne A MAY 131  
Tories demand withholding tax veto N FEB 10  
UK urged to end withholding tax veto N MAR 8  
Inheritance tax  
Inheritance tax TB APR 130  
Inheritance tax return TB APR 132  
You can take it with you (Ian Patey) N APR 19  
IR 35  
Accountant takes the rap over IR 35 advice N JAN 16  
And more L FEB 112  
Government to face IR 35 court challenge N MAY 17  
IR 35 - Again - Robert Maas A JUN 124  
IR 35 - guidance TB APR 129  
Purely notional - Robert Maas A MAY 143  
Support for Tim Warr L FEB 112  
Tax experts predict more IR 35 grief N APR 14  
IR enterprise support initiative  
Telephone help N JUN 20  
IR interpretation  
Industrial buildings allowance TB FEB 96  
Revenue tackles insider dealing N MAY 9  
Revenue unveils tax treaty plans N JUN 8  
Reverse premiums TB FEB 98  
Shotguns TB MAY 132  
Pre-Budget report  
All-employee share schemes TB JAN 86  
CGT anti-avoidance TB JAN 86  
Corporate venturing incentives TB JAN 87  
Encouraging savings TB JAN 86  
Enterprise management incentives TB JAN 86  
Help or hindrance - Robert Maas A JAN 94  
Incentives for entrepreneurial investment TB JAN 86  
Personal allowances B JAN 86  
Research and development boost TB JAN 86  
Self-assessment  
Another year over - Robert Maas A MAR 92  
Closing down an enquiry TB APR 134  
Income tax self-assessment procedures TB JAN 91  
Internet filing TB JUN 118  
Self-assessment procedure review TB FEB 95  
Self-assessment procedures 'a disaster' L JAN 107  
see also Budget, The; National Insurance; Tax case review; VAT; Tax Faculty  
Teachers' contracts When an administrator adopts a contract of service - David Kobrin PB FEB 73  
Teambuilding A tangled web - Rob Yeung and David Langdon A JAN 52  
Tech 4/00 Conflicts of interest and confidentiality OM APR 164  
Tech 16/99 Receipt of information in confidence by auditors OM APR 165  
Techinvest Opportunities from Techinvest FB MAR 50  
Technology see IT  
Ted Baker Non-crease FD (Lindsay Page and Ray Kelvin) N MAY 18  
Telecommunications  
Further tax relief for IRUs TB MAY 133  
Put your money where your mobile is - Sarah Perrin A JUN 26  
Telling tales on telcos - Lindsay Nicolle A MAR 28  
Telecommunications N JUN 23  
Telewest Media N FEB 20  
Tenon Consolidator to float Tenon on AIM N APR 20  
Tesco  
Internet N FEB 20  
Retail N JAN 23  
Traditional values - Brian Singleton-Green N JUN 24  
TFI Media N FEB 20  
TH Technologieholding Germany FB APR 66  
Thakrar, Vijaykumar Girdharlal Summary reports I FEB 119  
The Lawyer Money matters N APR 26  
The New Scientist Jolly good idea L MAY 29  
The Tax Credits (Payment by Employers) Regulations 1999 Tax credits regulations TB FEB 95  
The Times top 100 graduate employers survey Accountancy careers ahead N JAN 14  
Third Parties' rights Defend your privity - Jane Howard A JUN 116  
Thomas May & Co Summary report I JAN 112  
Thomas, Anthony  
ACCA and Thomas exchange attacks N FEB 7  
Turning the tables N JAN 20  
Thomas, Wendy Skiers with Scope (Yvette Nunn and Wendy Thomas) N MAY 19  
Thomson Leisure N JUN 23  
Thomson Financial Information FB APR 66  
Thomson Financial Securities Data We want to be together N FEB 18

Thornton, Margaret Famous five (Dame Sheila Masters) N JAN 9  
Thornton Shaw & Co Summary reports I APR 163  
Thornton's Chocolate N FEB 20  
Thus FTSE 100 N APR 28  
TIAA-Cref Executive pay N APR 26  
Tim Wickens Audit Registration Committee I JAN 112  
Time Warner  
Media N FEB 20  
New world order N FEB 12  
Timms, Stephen MP Accountant takes the rap over IR35 advice N JAN 16  
Tite, Christopher Klegal names managing partner (Nick Holt) N JUN 12  
Tite & Lewis Klegal names managing partner (Nick Holt) N JUN 12  
Tiw  
Telecommunications N JUN 23  
Telecoms N MAY 26  
Tokai Bank Banking N APR 28  
Tolls see Cars  
Tompkins John Anthony Joint Disciplinary Scheme I FEB 120  
Tomson Morley Jackson (TMJ) ACCA acted fairly N MAY 13  
Torrex Cash flows explained RA MAY 13  
totaljobs.com Been counting N MAR 12  
Tourism see Leisure, tourism and travel  
Towers, John Car industry N MAY 26  
Trade  
Invisible Customs - Piet Jan de Jonge A MAY 144  
Surprise! Surprise! - Paul Nieirk PB MAY 103  
Tradepoint Financial Networks Pan-European bourse soon? FB JUN 61  
Training & Enterprise Councils see Education and Training  
Travel see Leisure, tourism and travel  
Transence Technologies Provisions for NICs RA JUN 99  
TransTec PwC's role in TransTec affair questioned N FEB 11  
Treasury, The Resource accounting is 'too little, too late' N FEB 12  
Tremont Ltd Reattribution of input tax TB FEB 100  
Trend growth New economics, new risks - Trevor Williams ET MAR 60  
Trinidad and Tobago Privy Council decision TB JUN 120  
Trusts/Trustees  
Involving beneficiaries as trustees PB JUN 86  
Too hot to handle - Peter Rayney A APR 144  
Trustee Bill PB JAN 73, PB MAY 99  
Tumbull, Nigel Moving on N APR 26  
Turner Barratt Summary reports I MAR 108  
Turok, Fred Fit for anything - Jenny Hirschhorn (Fred Turok) A JUN 32  
Tuval, Yuda Shaping your success - Colin Reeder A MAR 46  
Tweedie, Sir David  
Round another table A MAY 114  
The accountant and his trains A JUN 19  
Well appointed (Sir David Tweedie and Sir Sydney Lipworth) N JAN 10  
**U**  
Ufl Ltd Link-up with government N MAY 23  
UITF (Urgent Issues Task Force)  
NICs on share options - UITF draft abstract PB JUN 85  
Abstract 20 Y2K (1) AS JAN 84  
UITF 13 Employee benefit trusts TB MAY 138  
UITF 17  
Share options AS APR 116  
Share options and ESOP AS FEB 82  
Ultraframe Recent results RA FEB 85  
Unfair dismissal see Discrimination and harassment  
UN (United Nations)  
M & A activity up (UNCTAD survey) N JUN 20  
UN says yes to AA green team N MAY 17  
Unilever  
Companies successfully avoided the millennium bug RA APR 114  
Consumer products N APR 28  
Recent results RA APR 115  
Unions No easy answers (T & G) - Bill Morris A JUN 1  
Unit trusts see Investment  
United Assurance Insurance N MAR 16  
United Biscuits Food N MAR 16  
United News & Media  
How they're accounting for goodwill on acquisition RA MAY 112  
Media merger N JAN 23  
USA  
America to the rescue? - Brian Singleton-Green A MAY 21  
Can the US put the brakes on? - John Calverley US ET JUN 75  
Corporate tax shelters TB APR 136  
E-filing takes off TB JUN 123  
Executive pay N APR 26  
Fair values - FASB's preliminary views PB FEB 70  
FASB issues Opinion 25 guidance A MAY 128  
FASB proposes derivatives amendment PB APR 107  
FASB studies web of financial data N MAR 9  
Jackpot (John Carpenter) N JAN 19  
KPMG incorporates consulting arm N MAR 6

Merger accounting A MAY 128  
No new internet taxes (USA) TB MAY 139  
UK plc: online or on the scrap-heap? N JAN 15  
US and them N MAY 18

**US Securities and Exchange Commission**  
America to the rescue? - Brian Singleton-Green A MAY 21  
APB wants US audit proposal for UK N MAY 9  
Davison to head independence review N MAY 9  
Ernst & Young ties up merger deal N APR 7  
ICAEW calls for investigation N MAR 6  
KPMG finally about to float N JUN 7  
KPMG incorporates consulting arm N MAR 6  
No complaint L JUN 25  
SEC clamps down on unethical auditors N FEB 6  
SEC deals another blow to PwC N MAR 6  
SEC demands regulator N APR 10  
SEC did not force split, says PwC (James Schiro) N MAR 5  
SEC eases rules PB JAN 72  
SEC faces complaint N APR 18  
SEC to review audit independence rules (Arthur Levitt) N JUN 8  
We're not losing clients, says PwC N APR 11  
When the rules don't quite fit - Stella Fearnley and Richard Brandt C MAR 63

Utting, John Beware business rate 'cowboys' N APR 20

## V

Valuations Pre-return valuation checks TB APR 129

**Value added tax (VAT)**

Administration fees connected with credit deals TB MAR 88  
Agents: non-monetary consideration TB JAN 90  
Amendments to VAT Law (Russia) TB APR 136  
Betting duty - free bets TB JAN 91  
Capital goods scheme - concession TB APR 133  
Charity Taxation Review TB JAN 89  
Compulsory registration (Mrs Joanne Beverley Murray) TB JUN 120  
Consultation on a climate change levy TB JAN 99  
Delivery charges: Plantiflor TB MAY 137  
Demonstrator cars TB FEB 100  
Donations or charges? TB JUN 120  
Dried fodder processing TB MAR 88  
E-commerce assistance from Customs TB JUN 121  
Exempt input tax TB MAY 138  
Extension or annexe? TB MAY 137  
Going concern transfers TB JUN 122  
Grant or consideration? TB JUN 121  
Group registration leaflet TB JAN 91  
Husband and wife TB MAY 137  
Input tax recovery on going concern transfers TB JUN 122  
Insurance-backed building services TB JAN 90  
Interest rates TB APR 134  
Intrastat TB MAR 86  
Legal aid: tax points TB MAY 138  
Listed building TB JAN 91  
Listed cottage wall TB JAN 89  
Local authorities and similar bodies TB MAR 86  
Motor dealers TB JAN 91  
New Customs chairman (Richard Broadbent) TB FEB 99  
New issue of shares is a supply TB MAY 137  
Rat a VAT tat (Peter Mason) N JUN 14  
Rate of VAT lowered (France) TB MAY 139  
Reatribution of input tax TB FEB 100  
Redrow and input tax TB FEB 100, TB MAR 86  
Redrow and place of supply TB MAY 138  
Reduced rates for energy-saving materials TB JUN 121  
Retail scheme TB APR 133  
Retailers: theft of turnover TB MAY 136  
Second-hand cars TB MAR 86  
Services supplied to names TB FEB 102  
Simplified export procedures TB APR 134  
Status of costs incurred after VAT registration TB JUN 120  
Tax planning for shopping - Jonathan Riley A MAR 90  
The holiday assessment TB JAN 90  
The three-year cap TB APR 133  
Time period for assessment TB APR 133  
Tolls TB FEB 102  
Tougher stance on smuggling TB APR 134  
Tour operators' margin scheme TB FEB 100  
Tribunal appeals TB JAN 90  
Use of interpreters in tribunals TB MAY 137  
Valuation TB JUN 121  
VAT changes for Lloyd's TB MAR 88  
VAT charges for raising capital RA JAN 106  
VAT invoicing requirements (Russia) TB APR 136  
VAT thresholds TB APR 139  
VAT-free PRAWNS N MAR 12  
Vouchers as consideration TB JAN 90  
Working girl N FEB 14

van Buitenen, Paul Paying the price of accountability N APR 24  
van Hulle, Karel Round another table A MAY 114  
Vandevelde, Luc Retail N FEB 20

**Venture capital**

Call HSBC and grow FB FEB 53  
EIS and VCT TB APR 140  
Germany FB APR 66  
High returns from hi-tech FB FEB 53  
Quester launches its third VCT FB JAN 56  
Venture capital FB JAN 56, FB FEB 53, FB MAR 50, FB APR 66, FB JUN 61  
see also Start-up companies

Venture Capital Report Directory, the Venture capital FB JUN 61

Venture One Venture capital FB FEB 53

**Versailles Group**

Versailles auditors referred to JDS N APR 16  
Versailles' FD moves out as SFO moves in N FEB 11  
Versailles leaves little to creditors N MAY 19

Vester, Phil Cheque mate (Klaus Esser, Rudolf Burkhard) N FEB 10  
Vietnam A missed opportunity? - Damon Bristow A MAY 63  
Virgin Making your mark - David Haigh A MAY 30  
Virgin Atlantic Airlines N FEB 20  
Virtuelles Emissions Haus Jam today - Alison Classe A MAR 49  
Vivendi Telecommunications N JUN 23

**Vodafone**

Football N MAR 16  
Telecommunications N JUN 23  
Telecoms N MAY 26

**Vodafone AirTouch**

A post-merger pro forma picture RA FEB 84  
Telecoms N MAR 16, N APR 28

Volcker, Paul Volcker to head up IASC trustees N JUN 10  
Volkswagen Volkswagen takes the international route N MAR 8  
Volvo Cars Car industry N JUN 23

**Vouchers**

Desert Storm II TB MAR 86  
Vouchers as consideration TB JAN 90

## W

Wakeling, M A Summary reports I FEB 119  
Walton, B W Summary reports I FEB 119

**Wales**

More power to Wales PB MAY 105  
Wales is leaking N MAY 23

Walker, Graham Accountants honoured N FEB 6  
Walker, Timothy Chuffed about charter marks N MAR 8  
Wal-Mart Retail N FEB 20  
Walters, Pat Round another table A MAY 114  
Walton & Co Summary reports I MAR 108  
Warburton, Mike One to watch N JUN 15

**Ward, Graham**

Institute calls for better audit cap N APR 7  
Join the revolution A MAY 160  
Ward weighs in - Brian Singleton-Green A JUN 134

**Warner Music Media**

N FEB 20  
Warren & Co Accountant takes the rap over IR35 advice N JAN 16

**Warr, Tim**

Accountant takes the rap over IR35 advice N JAN 16  
And more L FEB 112  
Support for Tim Warr L FEB 112

Warwick Business School UK plc: online or on the scrap-heap? N JAN 15

Warshavsky, Seth Porn goes public - Lesley Meall A APR 44

Waterfall Recent results RA MAR 79

Waterstones Eat or be eaten - Lindsay Nicolle A JUN 45

Watson, Gary Sanderson Accountants honoured N FEB 6

Watts Report An ever-stronger influence - Paul Ebinger AI FEB 81

Welfare See Health and welfare

Welsh Development Agency Wales is leaking N MAY 23

West Central Halifax Partnerships Ltd Grant or consideration? TB JUN 121

Westall, Philip C. Audit Registration Committee I APR 163

**Westminster update**

A fresh start for bankrupts PB MAY 100

ADR (Alternative Dispute Resolution) PB MAY 100

Bankruptcy bans PB FEB 72

Commercial partnerships for charities PB JUN 86

Company law PB JAN 73

Company law review - ICAEW responds PB MAR 68

Competition Act 1998 - whistleblowers' immunity PB MAR 68

Conditional fee agreements PB APR 101

Corporate governance PB JAN 73

Data protection PB MAR 68

Delay for part-time workers' regulations PB JUN 86

DSS consults on employer pension payments PB APR 101

Failure to file accounts: a private prosecution PB MAY 99

Health and safety - code of practice published PB JUN 86

Index-linked employment payments PB MAR 68

Investigation of share ownership PB JUN 86

Involving beneficiaries as trustees PB JUN 86

Kim Howells appointed CSR minister PB JUN 86

Late contributions fines PB MAY 100

OPRA guidance on reporting to regulator PB APR 101

Pensions PB APR 101

Pension-sharing - draft regulations PB FEB 72

Public Trust Office to be abolished in 2001 PB JUN 86

Regulation of Investigatory Powers Bill PB MAR 69

Share buybacks PB FEB 72

Small claims PB MAR 68

State of the state (Stationery Office) N JUN 20

Working time regulations: a revised guide PB JUN 86

**Bills before Parliament**

Bills before Parliament PB JAN 73

Child Support, Pensions and Social Security Bill PB FEB 71

Freedom of Information Bill PB FEB 71

Insolvency Bill PB MAR 68  
Postal Services Bill PB MAR 68  
Race Relations (Amendment) Bill PB MAR 68  
Transport Bill PB FEB 71  
Trouble ahead N JUN 20  
Trustee Bill PB MAY 99  
Queen's speech  
Government Resources and Accounts Bill PB JAN 73  
Insolvency Bill PB JAN 73  
Limited Liability Partnerships Bill PB JAN 73  
Trustee Bill PB JAN 73  
see also Companies House

Westmore, Geoff SEC deals another blow to PwC N MAR 6  
Wetherspoon, Alan Accounting techniques: Royal Bank and BoS differ (Levelling the Playing Field)  
- Terry Smith and Alan Wetherspoon N JAN 10

WH Smith Ltd  
Retailers: theft of turnover TB MAY 136  
WH Smith's FD leaves N MAY 19

Whistleblowers  
Competition Act 1998 - whistleblowers' immunity PB MAR 68  
Buying the price of accountability (Paul van Buitenen) N APR 24  
Whistleblower awaits decision N MAY 9  
Whitbread  
Brewing N JUN 23

Whiting, John  
Consultation, please! A MAY 1  
One to watch N JUN 15

Williams Early adoption meets commitment to best practice RA JUN 98  
Wills Don't go out without one A FEB 54  
Wine, Jeffrey Ian Summary reports I MAY 164  
Wine Society The story so far - Douglas Llambias A MAR 106  
Winser, Kim Retail N MAR 16  
Wolverhampton & Dudley Breweries No early adoption of FRS 15 RA FEB 85  
Women Arrival of the £1m a year FD N JAN 14  
Wood, Alastair Steven Insolvency Licensing Committee I MAY 164  
Woodhouse, Stephen Whistleblower awaits decision N MAY 9  
Woollard, Harriet What a pearl (Archbishop George and Mrs Carey, Ella Jones, Harriet Woollard,  
Mayor of Lambeth) N MAY 8

Woolf, Lord  
Administration proposals: creditor/court approval - Denis Keenan PB JAN 74  
One year on - Jolyon Maugham A JUN 128

Workplace 21st Century Finding a flexible friend (Kathryn Britten) N MAY 22  
World Bank More standards planned N JUN 9  
World of Training.com Online database of UK training courses FB MAY 66  
World Online Internet N JUN 23

WTO (World Trade Organisation)  
Mergers on the horizon in China N JUN 9  
SEC faces complaint N APR 18

Wyman, Peter  
Two-horse race (vice presidential election) N FEB 15  
Wyman wins VP vote N MAR 6

Wyse Corporate Finance Leasing FB MAR 50

## Y

Y2K see Millennium: UITF20  
Yaras, Andrew John Summary reports I APR 162  
YAS Corporation Stars in their eyes N JAN 22  
Yates Brothers Wine Lodges FRS 15 and freehold buildings RA JAN 83  
Year 2000 see Millennium: UITF20  
Yorkshire Forward Flat caps N MAR 16

## Z

Zhen, Li Taxman charged N MAY 18

## AUTHOR INDEX

- Acher, Gerry** Looking for the link A JUN 109
- Ashe-Taylor, James** The Euro won't go away ET APR 92
- Bagshaw, Katharine** How good are green reports? A APR 96
- Barden, Phil** Will the ASB split up the Fab Four? A JUN 80
- Bennett, Tim** The final frontier A MAR 99
- Billing, Keith** Right first time A FEB 108
- Bittelestone, Robert** Tackling the numbers game A FEB 50
- Bloutland, Richard** Going Private A MAY 44
- Brandt, Richard** When the rules don't quite fit - Stella Fearnley and Richard Brandt C MAR 63
- Bristow, Damon** A missed opportunity? A MAY 63
- Brockwell, John** ACCA: a professional body for the 21st century C FEB 65
- Brown, Joan** To suit you, sir A JUN 110
- Browne, Terry** Seeking harmony A MAY 131
- Bruce, Robert**
- A new age of ideas A JAN 41
  - Do the right thing A JUN 48
  - Don't bank on it A APR 56
  - Free fall A MAR 40
  - Learn from their mistakes A FEB 44
  - Multi-coloured swap shops A FEB 58
  - Please don't go A MAY 48
- Burns, Stuart**
- Definition is the key A MAR 42
  - Falling for it? A JAN 54
  - Fools rush in A JUN 50
  - Getting ostrich quick A MAY 50
  - Heavy going A APR 58
  - Minority rights A FEB 46
- Butler, Daniel**
- Fueling the argument A MAY 37
  - Park life A APR 48
  - Time to crop subsidies? A JAN 33
- Butler, Ed** Stop thief! A MAR 25
- Cairns, David**
- Convergence and cooperation A APR 122
  - In favour of frameworks A JUN 96
- Calverley, John** Can the US put the brakes on? ET JUN 78
- Chandler, Roy** Creating Accountability - Roy Chandler and Dick Edwards A APR 152
- Clark, Peter** A clearer picture A JUN 113
- Classe, Alison**
- Control freaks A JUN 36
  - Jam today A MAR 49
  - Taming the budgeting beast A MAY 82
  - Virtually professional A MAR 56
- Coe, Sarah** Contracting in cyberspace A JAN 102
- Cook, Nick** The Fighter Club A MAY 46
- Cooper, Stephanie**
- Bank's payments-out were void PB FEB 73
  - Employer enforces restrictive covenant PB JUN 98
  - Multiple receivers PB MAY 100
- Comins, Beth**
- Angels of mercy A APR 24
  - Are you being serviced? (Mark Dixon) A FEB 26
  - Future fantastic? A JAN 60
  - Image enhancer (Gerard J Lagerberg and Sarah Hyde) A MAY 52
  - Lower costs for high fliers A JAN 36
  - Re-inventing British innovation A FEB 22
  - The anti-fraud fraternity A JUN 70
- Cunningham, Lisa** Does it add up? A JUN 126
- Darling, Alastair MP** It's time we realised that untapped potential C MAR 64
- Dealy, Nigel** Learning from experience - Rachel McIlwraith and Nigel Dealy A FEB 88
- de Bruin, Ed** Closing the gap A JUN 108
- de Jonge, Piet** Jan Invisible Customs A MAY 144
- Denchier, Stanley** Retention of overpayments R APR 158
- Downing, Mike** More TES questions A JAN 103
- Drummond, Helga** It can't be, therefore it isn't C MAY 94
- Ebling, Paul** An ever-stronger influence A JUN 81
- Edwards, Dick** Creating accountability - Roy Chandler and Dick Edwards A APR 152
- Fearnley, Stella**
- Discipline: a disciplined approach is needed - Stella Fearnley and Karen McBride C FEB 66
  - When the rules don't quite fit - Stella Fearnley and Richard Brandt C MAR 63
- Fisher, Liz**
- Film worth developing A MAR 18
  - In a spin A FEB 28
  - Smith fields market (Peter Smith) A APR 86
  - Spontaneous combustion (Brent Hoberman) A JAN 30
  - Staging a comeback A JUN 41
- Gaskell, Peter** Rivals across the Rhine A JUN 58
- Ginnan, Paul** Property in Portugal R APR 158
- Goodwin, Candice** The devil or the deep blue sea? A MAY 76
- Greenhalgh, Dr Trisha**
- A sporting chance A MAY 67
  - Breathe easy A FEB 60
  - Read it right A APR 74
  - Stream of consciousness A MAR 58
  - The STD codes A JAN 64
- Tried and tested A JUN 69
- Güntert, Andrew** Audit plaudits A JUN 75
- Haigh, David** Making your mark A MAY 30
- Hawsworth, John** Was Mr Brown blown off course? ET MAY 90
- Hindson, Moira**
- See you in court - Emile Woollf and Moira Hindson A MAR 96
  - Wrong again! - Emile Woollf and Moira Hindson A APR 150
- Hirschhorn, Jenny**
- A helping hand A MAR 44
  - easyPeasy (Stelios Haji-Ioannou) A APR 39
  - Fit for anything (Fred Turol) A JUN 32
- Hodge, Margaret** We all need to live a little C MAY 93
- Holgate, Peter** Online and bespoke A APR 108
- Holmes, Godfrey** Tactical blunders A JUN 54
- Howard, Jane**
- Defend your privity A JUN 116
  - Is Caparo still good law? A APR 149
- Hughes, Rodger** Walking the audit tightrope C JUN 80
- Hughes, Steve**
- Hospitable locations A JUN 62
  - The consultancy contradiction N JUN 18
- Hullait, Rashpal** The cyber space race is on C JUN 81
- Irish, Vivien** Know your rights A FEB 109
- Keelan, Emma**
- Apportioning the blame A JUN 72
  - Bully for you? A MAY 56
  - You've made your bed. Now lie in it (Anne Notley) A MAY 34
- Keenan, Denis**
- Accountants' liability in a state of transition PB FEB 72
  - Administration proposals: creditor/court approval PB JAN 74
  - Criminal proceedings stayed in administration PB APR 102
  - Directors and non-cash asset acquisition PB MAY 102
  - Dividend payments recovered from directors PB APR 104
  - On registering a charge PB JUN 87
- Kellaway, Noel** We're still accountants! A JAN 111
- Kern, David**
- A puzzling weakness A APR 93
  - Outlook variable ET JUN 79
  - Policy options ET MAR 61
  - Problem pound ET FEB 63
  - Still more jobs ET MAY 91
  - The global view ET JAN 67
- Kobrin, David**
- Directors can owe a duty to individual shareholders PB MAY 102
  - Priority for tax and NI in administration PB JUN 87
  - When an administrator adopts a contract of service PB FEB 73
- Ladeuze, Jack** Dreams of Success A JUN 125
- Langdon, David**
- A tangled web - Rob Yeung and David Langdon A JAN 52
  - Culture Club - Rob Yeung and David Langdon A MAY 55
- Lawman, Phil** No substitute for skill A APR 82
- Leadbeater, Charles** Our developing economy A JUN 93
- Lee, Kenneth** Hedging our bets A FEB 110
- Lewin, Roger** The Soul of the Century - Roger Lewin and Birute Regine A JAN 46
- Lewis, Clive** For small business A JAN 110
- Llambias, Douglas** The story so far A MAR 106
- Lowes, Martin** FRED 20: volatility fears overstated A JUN 81
- Lunt, Henry** The Fab Four's solo careers A MAR 75
- Maas, Robert**
- Another year over A MAR 92
  - Help or hindrance A JAN 94
  - IR 35 - Again A JUN 124
  - Poor work A APR 142
  - Purely notional A MAY 143
  - What's your problem? A FEB 106
- McBride, Karen** Discipline: a disciplined approach is needed - Stella Fearnley and Karen McBride C FEB 66
- McIlwraith, Rachel** Learning from experience - Rachel McIlwraith and Nigel Dealy A FEB 88
- Mackenzie, April** Consistency is the G4 + 1's goal - Mark Westwood and April Mackenzie A JUN 112
- McKnight, Phillip J.** The missing link A APR 60
- MacLeod, Marcia** Sorted! A FEB 52
- Masters, Dame Sheila**
- Everybody counts in local communities I FEB 114
  - Focusing on members I APR 159
  - Going to the Lords A MAY 153
  - The job of being president I JUN 132
  - The new ACA: protecting the future I MAR 104
  - Thoughts for a new millennium I JAN 108
- Maude, The Rt Hon Francis**
- Budgeting for regulation C JAN 70
- Maugham, Jolyon**
- FRS 12's legal obstacles - Peter Trevett QC and Jolyon Maugham A JUN 94
  - One year on A JUN 128
- Meall, Lesley**
- Cyberspace patrol A APR 72
  - Porn goes public A APR 44
  - Who are you? A APR 64

Work harder or smarter A APR 84

Menashy, Edward

An economist's lot is not a happy one ET JAN 66

Mercer, David Six drivers for the future C JAN 69

Morris, Bill No easy answers A JUN 1

Nailor, Hans Lease accounting: a new approach? AI FEB 79

Nesbitt, Paul

The architect of her own fate (Julia Barfield) A MAR 22

The Lazarus of the PC world A MAY 50

Nicolle, Lindsay

Eat or be eaten A JUN 45

Risky business A MAY 83

Telling tales on telcos A MAR 28

Tempting tactics A APR 62

UK.com leads Europe A MAY 70

Niekirk, Paul

Liability for a dud cheque PB APR 102

Surprise! Surprise! PB MAY 103

Oswald, Andrew Can we account for happiness? C APR 94

Parker, Professor Bob How did we get here? A JAN 62

Paterson, Ron

Dogma and expediency don't mix AI JAN 80

Taking everything for granted A APR 120

The standard-setter and the 5in Bin A MAY 126

The superficial and the superfluous A JUN 107

Perrin, Sarah

A share-raising experience? A MAY 40

Buyback favours A FEB 34

Examine the options A MAR 36

Put your money where your mobile is A JUN 26

Where in the world? A APR 80

Pijper, Trevor A curate's egg A MAY 119

Pilling, David Is it time to sell, sell, sell? A APR 34

Pope, Peter Breaking the rules - Peter Pope and Steven Young A FEB 87

Ratner, Richard Complaints of the season ET FEB 62

Rayney, Peter

CTSA has landed A FEB 104

The new taper relief - it's a bonanza A MAY 140

Too hot to handle A APR 144

Reardon, Tony

Spend, spend, spend A APR 88

Strange days A JAN 42

The Price is Right A MAY 81

Reeder, Colin Shaping your success A MAR 46

Regine, Brigitte The Soul of the Century - Roger Lewin and Brigitte Regine A JAN 46

Rice, Clare Say what? A MAY 58

Rigelsford, Ken Accounting for the New Economy - Ken Rigelsford and Isobel Sharp A MAY 124

Riley, Jonathan Tax planning for shopping A MAR 90

Ringer, Mike Hidden gearing - Mike Ringer and Jeffrey Unerman A JUN 104

Rodgers, Paul A cautionary tale A JAN 96

Russam, Charles Time for change A MAY 155

Sagar, David

Auditors' liability PB MAR 69

When a foreign company can be wound up PB MAY 103

Salmon, Mary Advanced reliefs A APR 154

Schofield, Philip A degree of effort A APR 77

Seki, Masahiro Reshaping standards A JUN 110

Selway, Mark Over the hump? A APR 68

Sharp, Isobel Accounting for the New Economy - Ken Rigelsford and Isobel Sharp A MAY 124

Shea, John Hocus Pocus A MAY 88

Singleton, Kevin Leases - the end of the world? AI MAR 74

Singleton-Green, Brian

A title of some importance A MAY 21

America to the rescue? A MAY 21

Living in a bubble N APR 30

More than half a loaf N APR 22

Serving a broad church (David Hunt and Michael Hockney) A FEB 118

The green accountant N MAY 28

Traditional values N JUN 24

Ward weighs in (Graham Ward) A JUN 134

What are directors there for? N APR 22

Working peer (Lord Sherman) A APR 90

Smith, Sharon

A factor lifeline A FEB 36

Have you got the point? A JAN 38

Old before your time? A JAN 26

Touting with clout A MAR 54

Will you be able to face your bank manager? A JUN 52

Smith, Dr Steve Unlock your strategy A APR 54

Snyder, Michael Total practice regulation A FEB 116

Souster, Peter Much obliged A JAN 100

Statement of Principles for Financial Reporting

An ever-stronger influence - Paul Ebbling AI FEB 81

SoP sees light of day at last N JAN 9

Statement of Principles for Financial Reporting OM MAR 109

Stevenson, Joanna Dodging the rules A APR 148

Stewart, Danielle So what happens now? A MAY 148

Sweeney, Tim Discussion before decision AI JAN 79

Sweet, Pat Would you credit it? A FEB 39

Swinson, Chris

No man is an island A MAY 97

The fundamental things apply... A JUN 82

The trouble with rules A APR 98

Taylor, Alan Whither practice? A MAY 154

Thompson, Sir Clive Has the Iron Chancellor gone soft? A APR 1

Trevett, Peter FRS 12's legal obstacles - Peter Trevett QC and Jolyon Maughan AI JUN 94

Unerman, Jeffrey Hidden gearing - Mike Ringer and Jeffrey Unerman A JUN 104

Vergoosen, Ruud ISAs: Esperanto or Tower of Babel? AI MAY 110

Walsh, Anna

Mixing business with pleasure (Alan Flitcroft and Christine Corner) A JUN 34

Supplying the demand (Professor Richard Scuse) A JUN 57

Waple, John The elderly. Does anyone care? A JUN 66

Warburton, Mike The changing picture A JAN 92

West, David Time is of the essence A JAN 50

Westwood, Mark Consistency is the G4 + 1's goal - Mark Westwood and April Mackenzie AI APR 112

White, Liam Exchanging roles A MAR 34

Williams, Trevor New economics, new risks ET MAR 60

Wilson, Nicola Acquisition accounting A MAY 150

Woolf, Emile

See you in court - Emile Woolf and Moira Hindson A MAR 96

Wrong again! - Emile Woolf and Moira Hindson A APR 150

Wright, Ian D Parlez-vous XML ou XBRL? A MAY 72

Yeung, Dr Rob

A tangled web - Rob Yeung and David Langdon A JAN 52

Culture Club - Rob Yeung and David Langdon A MAY 55

Power to the people A FEB 47

Young, Steven Breaking the Rules - Peter Pope and Steven Young A FEB 87

